

LAND TAX ASSESSMENT.

No. 28 of 1951.

An Act to amend the *Land Tax Assessment Act 1910-1950.*

[Assented to 16th November, 1951.]

BE it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows:—

1.—(1.) This Act may be cited as the *Land Tax Assessment Act 1951.* Short title and citation.

(2.) The *Land Tax Assessment Act 1910-1950** is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Land Tax Assessment Act 1910-1951.*

2. This Act shall be deemed to have come into operation on the first day of July, One thousand nine hundred and fifty-one. Commencement

3. Section five of the Principal Act is amended by omitting sub-section (5.) and inserting in its stead the following sub-section:— Tenure and salary of Commissioner and Assistant Commissioner.

“(5.) There is payable to the Commissioner a salary at the rate of Four thousand pounds a year and to the Assistant Commissioner a salary at the rate of Three thousand pounds a year, out of the Consolidated Revenue Fund, which is appropriated accordingly.”

4. Section thirty-nine of the Principal Act is amended— Land owned by companies.

(a) by omitting from paragraph (a) of the proviso to sub-section (2.) the words “One hundred pounds” and inserting in their stead the words “Two hundred pounds”; and

(b) by omitting from paragraph (b) of the proviso to sub-section (2.) the words “Five hundred pounds” and inserting in their stead the words “One thousand pounds”.

5. The amendments effected by the last preceding section shall apply to all assessments for the financial year which commenced on the first day of July, One thousand nine hundred and fifty-one, and for all subsequent financial years. Application of amendments.

* Act No. 22, 1910, as amended by No. 12, 1911; No. 37, 1912; No. 29, 1914; No. 33, 1918; No. 29, 1923; No. 32, 1924; No. 30, 1926; No. 30, 1927; No. 34, 1928; Nos. 1 and 8, 1930; No. 64, 1932; No. 14, 1934; No. 5, 1937; No. 15, 1940; No. 77, 1946; Nos. 52 and 78, 1947; No. 88, 1948; No. 70, 1949; and Nos. 51 and 80, 1950.