
LAND TAX ASSESSMENT.

No. 29 of 1914.

An Act to amend the *Land Tax Assessment Act*
1910-1912.

[Assented to 21st December, 1914.]

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

Short title and
citation.

1.—(1.) This Act may be cited as the *Land Tax Assessment Act*
1914.

(2.) The *Land Tax Assessment Act* 1910-1912, as amended by this
Act, may be cited as the *Land Tax Assessment Act* 1910-1914.

Amendment of
s. 27.

2. Section twenty-seven of the *Land Tax Assessment Act*
1910-1912 is amended by inserting in sub-section (3.), after the
words "in respect of the land", the words "or the lease is a lease
from the Crown,".

Amendment of
s. 29.

3. Section twenty-nine of the *Land Tax Assessment Act* 1910-
1912 is amended—

(a) by inserting after the word "State" the words "or part
of the Commonwealth", and

(b) by omitting all words after the words "perpetual lease" and inserting in their stead the words "or a lease with a right of purchase or a lease of land to be used for pastoral grazing or cultivation purposes or a homestead lease or a mining lease or a timber lease) shall not be liable to assessment or taxation in respect of the estate, and the owner of a leasehold estate under any such laws for a term not greater than one year certain shall not be so liable :

Provided that in the assessment of the unimproved value of a lease the value of any metals or minerals or other rights reserved to the Crown shall be excluded."

4. Section sixty-six of the *Land Tax Assessment Act* 1910-1912 is amended by inserting, after the word "hardship," the words "or that, by reason of drought or adverse seasons or other adverse conditions, the returns from the land have been seriously impaired."

Amendment of
s. 66.
