

No. 4569.

An Act to declare the Rate of Land Tax for the  
year ending the thirty-first day of December  
One thousand nine hundred and thirty-nine.

[17th October, 1938.]

MOST GRACIOUS SOVEREIGN—

WE Your Majesty's most dutiful and loyal subjects the Preamble.  
Legislative Assembly of Victoria in Parliament  
assembled towards raising the necessary supplies to defray  
Your Majesty's public expenses and making an addition to  
the public revenue have freely and voluntarily resolved to  
give and grant unto Your Majesty the taxes hereinafter  
mentioned and do therefore most humbly beseech Your  
Majesty that it may be enacted: And be it therefore  
enacted by the King's Most Excellent Majesty by and with  
the advice and consent of the Legislative Council and the  
Legislative Assembly of Victoria in this present Parliament  
assembled and by the authority of the same as follows  
(that is to say) :—

1. This Act may be cited as the *Land Tax Act* 1938  
and shall come into force on the thirty-first day of  
December One thousand nine hundred and thirty-eight and  
shall

Short title  
commencement  
construction  
and citation.

Nos. 3713, 3842,  
3889 Part II.,  
4013, 4068,  
4160, 4240,  
4241, 4310,  
4397, 4490.

shall be read and construed as one with the *Land Tax Act* 1928 and any Act and the enactment amending the same all of which Acts and which enactment and this Act may be cited together as the Land Tax Acts.

Rate of land  
tax for 1939.

2. Subject to the Land Tax Acts there shall in the case of each owner of land be charged levied and collected by the Commissioner and paid for the use of His Majesty in aid of the consolidated revenue for the year ending on the thirty-first day of December One thousand nine hundred and thirty-nine a duty of land tax upon land for every pound of the unimproved value thereof as assessed under the Land Tax Acts at the rate set forth in the Schedule to this Act:

No. 3713 s. 6.  
Schedule.

Provided that the minimum amount of tax payable for the said year by any taxpayer assessed under the Land Tax Acts shall be Two shillings and sixpence.

Section 2.

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## SCHEDULE.

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Where the unimproved value or total unimproved value of all land or lands of any owner exceeds Two hundred and fifty pounds the rate of tax payable thereon for the year ending on the thirty-first day of December One thousand nine hundred and thirty-nine shall be: On every pound of its unimproved value, One half-penny.