

Land Tax

The State Government imposes an annual tax on the total unimproved value of freehold land as at midnight on 30 June each year

Church owned land parcels in Western Australia may be exempt, partially exempt or not exempt from land tax, depending on usage of the land parcel. If you are using your property for revenue raising purposes, including generating manse allowance, or if you have vacant land then you will be liable for land tax.

If you are not sure if your property will be exempt contact the Property Services Unit.

Timetable for assessment

April/ May UCA Property Trust advises State Revenue Office of any changes in use of property.

September/ November Assessment issued by State Revenue and liability advised to those congregations concerned.

Frequently asked questions

What types of properties are usually exempt from land tax?

The Uniting Church is able to receive an exemption on properties where the use of the property is solely related to either a religious or benevolent activity undertaken by the Church. For example, a Place of Public Worship (Church Buildings), Halls, Residence for a Minister of Religion (Manse), Aged Care Homes and Hospitals used for their intended purpose fall into this category.

As land is assessed as a parcel, it is possible that it may have both qualifying and non-qualifying exempt purposes. For example, if the property has religious and commercial uses, the commercial portion is considered to be taxable.

I'm not using the property for anything, are we liable to pay land tax?

A property which has no functional use, such as vacant land or a derelict property previously exempt is subject to land tax.

If land was bought for a qualifying exempt purpose but the use has not commenced on the land within three years of purchase, it will be taxable. The date of commencement is defined as when building starts on the site.

We're using the income from rent of the property for direct mission; does that mean the property will be exempt?

No. Exemptions are based on the usage of the property. Properties leased to third parties are subject to a land tax liability, regardless of whether the net income from the property is used for a missional purpose.

