

Queensland



*Valuation of Land Act 1944*

# VALUATION OF LAND REGULATION 1993

**Reprinted as in force on 27 June 2003  
(includes commenced amendments up to 2003 SL No. 147)**

**Reprint No. 6D**

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the Office of the Queensland Parliamentary Counsel  
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# Information about this reprint

This regulation is reprinted as at 27 June 2003. The reprint shows the law as amended by all amendments that commenced on or before that day (Reprints Act 1992 s 5(c)).

The reprint includes a reference to the law by which each amendment was made—see list of legislation and list of annotations in endnotes. Also see list of legislation for any uncommenced amendments.

This page is specific to this reprint. See previous reprints for information about earlier changes made under the Reprints Act 1992. A table of reprints is included in the endnotes.

**Also see endnotes for information about—**

- **when provisions commenced**
- **editorial changes made in earlier reprints.**

## **Dates shown on reprints**

**Reprints dated at last amendment** All reprints produced on or after 1 July 2002, hard copy and electronic, are dated as at the last date of amendment. Previously reprints were dated as at the date of publication. If a hard copy reprint is dated earlier than an electronic version published before 1 July 2002, it means the legislation was not further amended and the reprint date is the commencement of the last amendment.

If the date of a hard copy reprint is the same as the date shown for an electronic version previously published, it merely means that the electronic version was published before the hard copy version. Also, any revised edition of the previously published electronic version will have the same date as that version.

**Replacement reprint date** If the date of a hard copy reprint is the same as the date shown on another hard copy reprint it means that one is the replacement of the other.

# Queensland



## VALUATION OF LAND REGULATION 1993

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## **VALUATION OF LAND REGULATION 1993**

[as amended by all amendments that commenced on or before 27 June 2003]

### **1 Short title**

This regulation may be cited as the *Valuation of Land Regulation 1993*.

### **2 Oath or declaration to maintain secrecy**

The manner and form of an oath or declaration is to be the manner and form approved by the chief executive.

### **2AA Non-physical improvements that are intangible improvements—Act, s 6(5)**

For the Act, section 6(5), definition “intangible improvements”, paragraph (b), the following non-physical improvements are prescribed—

- (a) risk management procedures in place for a development on the land, including, for example, procedures dealing with the following—
  - (i) capturing and retaining a share of the market;
  - (ii) turnover of tenants;
  - (iii) establishing a stable and quality mix of tenants;
- (b) market advantages resulting from the business skills of the owner or manager of a development on the land;
- (c) market advantages of a brand name used for a development on the land.

### **2A Fee for alteration of valuation**

The fee payable by a local government for each altered valuation made under section 28(1)(a) or (b) of the Act is \$22.65.

**2B Rate of discount for subdivided land**

For section 25(2)(b) of the Act, the percentage is 40%.

**2C Valuing intangible improvements—Act, s 35A**

For section 35A(5) of the Act, the percentage is 20%.

**3 Payment for information given by a local government**

A local government that gives the chief executive copies of, or extracts from, valuation returns, rate books or documents may receive payment for doing so at a rate determined by the chief executive.

**4 Land acquired or disposed of by a local government**

The prescribed particulars of land disposed of at auction for unpaid rates or of other land acquired or disposed of by a local government are—

- (a) department reference number; and
- (b) full description of the land disposed of; and
- (c) name and address of previous owner; and
- (d) name and address of purchaser; and
- (e) reason for sale; and
- (f) date of sale; and
- (g) sale price; and
- (h) terms of the sale; and
- (i) the amount of outstanding rates paid by the purchaser.

**4A Period for making a valuation—Act, s 37**

For section 37(4)<sup>1</sup> of the Act, the period for the making of a valuation is extended to—

- (a) for the Jondaryan, Pittsworth, Rosalie and Toowoomba local government areas—30 June 2003; and

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<sup>1</sup> Section 37 (Chief executive to make annual valuation) of the Act

- (b) for the Biggenden, Cambooya, Clifton, Eidsvold, Gayndah, Isis, Kilkivan, Kolan, Monto, Mundubbera, Murilla, Roma, Tara, Tiaro and Woocoo local government areas—30 June 2004.

## **5 Objections against valuation**

An objection in writing mentioned in sections 42 and 52 of the Act is to be in the approved form.

## **6 Notice of appeal**

A notice of appeal mentioned in sections 45 and 56 of the Act is to be in the approved form.

## **7 Fee for copy of valuation roll**

(1) The annual fee payable by a local government for a copy of a valuation roll is the greater of the following amounts—

- (a) \$3 491.00;
- (b) the total amount for the valuations calculated under schedule 1.

(2) The annual fee payable by the commissioner of land tax for a copy of the valuation roll is the amount calculated at the rate of one-third of the fees payable by all local governments under subsection (1).

## **8 Fee for making valuation**

(1) The fee for making a valuation under section 74 of the Act is—

- (a) the actual cost (including travelling and car running expenses) involved in the making and issuing of the valuation; or
- (b) an amount negotiated between the chief executive and the person or body requiring the valuation.

(2) If a valuation is required by a person under section 74(1) of the Act, the person must, if required by the chief executive, pay a deposit of \$51.60 before the valuation is made.

## **9 Applications**

An application under the Act for—

- (a) a certificate of valuation; or
- (b) a certified copy of an entry in a valuation roll; or
- (c) a certified extract from a valuation roll; or
- (d) a copy of a certificate of valuation; or
- (e) a copy of a notice of change of ownership given under section 81 of the Act;

is to be in the approved form.

## **10 Returns**

(1) A return required to be given by a person under section 83(2) of the Act is to be in the approved form.

(2) If a return is required from joint owners, the return is to be given by the joint owner—

- (a) who is resident in the State; and
- (b) whose name appears first in the title deed, lease, contract of sale, or deed of partnership in relation to the land.

(3) If an owner (including a trustee) is outside the State, a return required to be given under this Act is to be given by—

- (a) a person holding a power of attorney from the owner required to give the return; or
- (b) if there is no person holding a power of attorney—
  - (i) the agent for, or the manager or other representative of, the owner in the State; or
  - (ii) the person in present occupation of the land.

## **11 Fees**

The fees payable under the Act are stated in schedule 2.

**SCHEDULE 1****FEE PAYABLE BY A LOCAL GOVERNMENT**

section 7(1)

	\$
1. Business or multi unit—for each valuation of a rateable parcel of land used or occupied . . . . .	10.45
2. Other than business or multi unit—for each valuation of a rateable parcel of land used or occupied if the area is—	
(a) less than 4 000 m <sup>2</sup> . . . . .	4.43
(b) 4 000 m <sup>2</sup> or more, but less than 20 ha . . . . .	4.76
(c) 20 ha or more, but less than 40 ha . . . . .	6.75
(d) 40 ha or more, but less than 200 ha . . . . .	8.91
(e) 200 ha or more . . . . .	12.40

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## SCHEDULE 2

### FEES

		section 11
		\$
1.	Copy of certificate of valuation . . . . .	21.30
2.	Certified copy of—	
	(a) an extract of an entry on a valuation roll; or	
	(b) a notification of change of ownership (as well as the search fee) . . . . .	21.30
3.	Searching for particulars or information contained in—	
	(a) an entry held on the current valuation roll—	
	(i) at an office of the department . . . . .	10.65
	(ii) by external access . . . . .	8.63
	(b) a notice given to the chief executive under section 81 of the Act and held on the current valuation roll—	
	(i) at an office of the department . . . . .	10.65
	(ii) by external access . . . . .	8.63
	(c) an entry held on a valuation roll other than the current valuation roll . . . . .	17.00
	(d) a notice given to the chief executive under section 81 of the Act and held on a valuation roll other than the current valuation roll . . . . .	17.00
	(e) an entry on a valuation roll supplied by the chief executive in the form of a computer listing—	
	(i) for each entry . . . . .	0.63
	(ii) minimum fee for each listing . . . . .	80.90
4.	For particulars or information contained in a notice given to the chief executive under section 81 of the Act—	
	(a) given in an abbreviated form—for each entry . . . . .	5.43
	(b) given as an entry in a copy of a monthly computer listing—	
	(i) for each entry . . . . .	0.63

## SCHEDULE 2 (continued)

	\$
(ii) for a consolidated listing of entries already supplied to a person in a monthly computer listing—for each entry . . . . .	0.05
(iii) minimum fee for each listing, other than a consolidated listing . . . . .	80.90

**ENDNOTES****1 Index to endnotes**

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**2 Date to which amendments incorporated**

This is the reprint date mentioned in the Reprints Act 1992, section 5(c). Accordingly, this reprint includes all amendments that commenced operation on or before 27 June 2003. Future amendments of the Valuation of Land Regulation 1993 may be made in accordance with this reprint under the Reprints Act 1992, section 49.

**3 Key****Key to abbreviations in list of legislation and annotations**

Key	Explanation	Key	Explanation
AIA	= Acts Interpretation Act 1954	(prev)	= previously
amd	= amended	proc	= proclamation
amdt	= amendment	prov	= provision
ch	= chapter	pt	= part
def	= definition	pubd	= published
div	= division	R[X]	= Reprint No.[X]
exp	= expires/expired	RA	= Reprints Act 1992
gaz	= gazette	reloc	= relocated
hdg	= heading	renum	= renumbered
ins	= inserted	rep	= repealed
lap	= lapsed	(retro)	= retrospectively
notfd	= notified	rv	= revised edition
o in c	= order in council	s	= section
om	= omitted	sch	= schedule
orig	= original	sdiv	= subdivision
p	= page	SIA	= Statutory Instruments Act 1992
para	= paragraph	SIR	= Statutory Instruments Regulation 2002
prec	= preceding	SL	= subordinate legislation
pres	= present	sub	= substituted
prev	= previous	unnum	= unnumbered

## 4 Table of reprints

Reprints are issued for both future and past effective dates. For the most up-to-date table of reprints, see the reprint with the latest effective date.

If a reprint number includes a letter of the alphabet, the reprint was released in unauthorised, electronic form only.

### TABLE OF REPRINTS

Reprint No.	Amendments included	Effective	Reprint date
1	none	26 March 1993	10 June 1993
2	to 1993 SL No. 299	6 September 1993	17 September 1993
3	to 1994 SL No. 250	1 August 1994	10 August 1994
4	to 1994 SL No. 462	16 December 1994	6 March 1995
5	to 1995 SL No. 224	1 August 1995	8 August 1995
5A	to 1998 SL No. 212	24 July 1998	30 July 1998
5B	to 1999 SL No. 69	23 April 1999	10 May 1999
5C	to 2000 SL No. 111	1 July 2000	3 July 2000
5D	to 2000 SL No. 291	17 November 2000	23 November 2000
6	to 2001 SL No. 147	20 September 2001	28 September 2001
6A	to 2001 SL No. 194	19 October 2001	26 October 2001 (Column discontinued) Notes
6B	to 2002 SL No. 122	1 July 2002	
6C	to 2002 SL No. 299	8 November 2002	
6D	to 2003 SL No. 147	27 June 2003	

## 5 Tables in earlier reprints

### TABLES IN EARLIER REPRINTS

Name of table	Reprint No.
Changed names and titles	3
Corrected minor errors	1

## 6 List of legislation

### Valuation of Land Regulation 1993 SL No. 85

made by the Governor in Council on 25 March 1993

notfd gaz 26 March 1993 pp 1580–3

commenced on date of notification

exp 1 September 2003 (see SIA s 54)

amending legislation—

**Lands Legislation (Variation of Fees) Amendment Regulation (No. 1) 1993  
SL No. 299 pts 1, 8**

notfd gaz 6 August 1993 pp 1682–5

ss 1–2 commenced on date of notification

remaining provisions commenced 6 September 1993 (see s 2)

**Lands Legislation (Fees) Amendment Regulation (No. 1) 1994 SL No. 250 pts 1, 9**

notfd gaz 1 July 1994 pp 1170–7

ss 1–2 commenced on date of notification

remaining provisions commenced 1 August 1994 (see s 2)

**Valuation of Land Amendment Regulation (No. 1) 1994 SL No. 462**

notfd gaz 16 December 1994 pp 1792–7

commenced on date of notification

**Lands Legislation (Fees) Amendment Regulation (No. 1) 1995 SL No. 224 pts 1, 5**

notfd gaz 28 July 1995 pp 1768–9

ss 1–2 commenced on date of notification

remaining provisions commenced 1 August 1995 (see s 2)

**Valuation of Land Amendment Regulation (No. 1) 1998 SL No. 212**

notfd gaz 24 July 1998 pp 1491–2

ss 3–4 commenced 1 July 1998 (see s 2)

remaining provisions commenced on date of notification

**Natural Resources Legislation Amendment Regulation (No. 1) 1999 SL No. 69  
pts 1, 6**

notfd gaz 23 April 1999 pp 1951–3

commenced on date of notification

**Natural Resources Legislation Amendment Regulation (No. 1) 2000 SL No. 111  
pts 1, 9**

notfd gaz 9 June 2000 pp 456–9

ss 1–2 commenced on date of notification

remaining provisions commenced 1 July 2000 (see s 2)

**Valuation of Land Amendment Regulation (No. 1) 2000 SL No. 291**

notfd gaz 17 November 2000 pp 1093–5

commenced on date of notification

**Natural Resources Legislation Amendment Regulation (No. 2) 2001 SL No. 147  
pts 1, 11**

notfd gaz 24 August 2001 pp 1526–9

ss 1–2 commenced on date of notification

remaining provisions commenced 20 September 2001 (see s 2)

**Valuation of Land Amendment Regulation (No. 1) 2001 SL No. 194**

notfd gaz 19 October 2001 pp 627–8

commenced on date of notification

**Natural Resources and Mines Legislation Amendment and Repeal Regulation (No. 1)****2002 SL No. 122 pts 1, 17**

notfd gaz 31 May 2002 pp 482–7

ss 1–2 commenced on date of notification

remaining provisions commenced 1 July 2002 (see s 2)

**Valuation of Land Amendment Regulation (No. 1) 2002 SL No. 299**

notfd gaz 8 November 2002 pp 857–8

commenced on date of notification

**Natural Resources and Mines Legislation Amendment Regulation (No. 1) 2003****SL No. 100 pts 1, 16**

notfd gaz 30 May 2003 pp 371–6

ss 1–2 commenced on date of notification

remaining provisions commence 1 July 2003 (see s 2)**Valuation of Land Amendment Regulation (No. 1) 2003 SL No. 147**

notfd gaz 27 June 2003 pp 749–756

commenced on date of notification

## **7 List of annotations**

**Oath or declaration to maintain secrecy****s 2 prov hdg** amd 1994 SL No. 462 s 4 sch**Non-physical improvements that are intangible improvements—Act, s 6(5)****s 2AA** ins 2003 SL No. 147 s 3**Fee for altered or new valuation****s 2A** ins 1994 SL No. 462 s 3

amd 1999 SL No. 69 s 11; 2000 SL No. 111 s 18; 2001 SL No. 147 s 28; 2002 SL No. 122 s 39

**Rate of discount for subdivided land****s 2B** ins 1998 SL No. 212 s 4 (retro)**Valuing intangible improvements—Act, s 35A****s 2C** ins 2003 SL No. 147 s 4**Payment for information given by a local government****s 3 prov hdg** amd 1994 SL No. 462 s 4 sch**Land acquired or disposed of by a local government****s 4 prov hdg** amd 1994 SL No. 462 s 4 sch**Period for making a valuation—Act, s 37****s 4A** ins 2000 SL No. 291 s 3

sub 2001 SL No. 194 s 3; 2002 SL No. 299 s 3

**Objections against valuation****prov hdg** amd 1994 SL No. 462 s 4 sch**s 5** amd 1998 SL No. 212 s 5

**Notice of appeal**

**prov hdg** amd 1994 SL No. 462 s 4 sch  
**s 6** amd 1998 SL No. 212 s 5

**Fee for copy of valuation roll**

**prov hdg** amd 1994 SL No. 462 s 4 sch  
**s 7** amd 1993 SL No. 299 s 21; 1994 SL No. 250 s 19; 1995 SL No. 224 s 10;  
 1999 SL No. 69 s 12; 2000 SL No. 111 s 19; 2001 SL No. 147 s 29; 2002  
 SL No. 122 s 40

**Fee for making valuation**

**prov hdg** amd 1994 SL No. 462 s 4 sch  
**s 8** amd 2002 SL No. 122 s 41

**Applications**

**s 9** amd 1998 SL No. 212 s 5

**Returns**

**prov hdg** amd 1994 SL No. 462 s 4 sch  
**s 10** amd 1998 SL No. 212 s 5

**Fees**

**s 11** sub 2001 SL No. 147 s 30

**Repeal**

**s 12** om R1 (see RA s 40)

**SCHEDULE 1—FEE PAYABLE BY A LOCAL GOVERNMENT**

sub 1994 SL No. 250 s 20; 1995 SL No. 224 s 11; 1999 SL No. 69 s 13; 2000  
 SL No. 111 s 20; 2001 SL No. 147 s 31; 2002 SL No. 122 s 42

**SCHEDULE 2—FEES**

amd 1993 SL No. 299 s 22  
 sub 1994 SL No. 250 s 20; 1995 SL No. 224 s 12; 1999 SL No. 69 s 13; 2000  
 SL No. 111 s 20; 2001 SL No. 147 s 32; 2002 SL No. 122 s 42