



Land Valuation Act 2010

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Indicative reprint note

This is an *unofficial* version of a reprint of this Act that incorporates all proposed amendments to the Act included in the Land Valuation Amendment Bill 2023. This indicative reprint has been prepared for information only—*it is not an authorised reprint of the Act.*

The point-in-time date for this indicative reprint is the introduction date for

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Queensland

Land Valuation Act 2010

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Land Valuation Act 2010

An Act about land values for particular other Acts and related purposes

Chapter 1 Preliminary

1 Short title

This Act may be cited as the *Land Valuation Act 2010*

2 Commencement

Schedule 1, part 1 commences immediately after the commencement of this section.

3 Definitions

The dictionary in the schedule defines particular words used in this Act.

4 Main purpose of Act

The main purpose of this Act is to provide for how land is to be valued for particular other Acts.

Chapter 2 Valuations

Part 1 Valuations and their purposes

5 Valuer-general to make valuations

- (1) The valuer-general must decide the value of land, as provided for under this Act, for the purposes mentioned in section 6.
- (2) A decision under subsection (1) about the value of land is a **valuation** of the land.

Note—

See also the schedule, definition *valuation*, for the meaning of that term in various contexts.

- (3) The types of valuations are—
 - (a) valuations made under section 72(1) of all lands in a local government area (**annual valuations**); and
 - (b) valuations made under part 5 (**maintenance valuations**).
- (4) An annual valuation or maintenance valuation may be issued for **any**1 or **all**more of the purposes mentioned in section 6(1).

6 Statutory purposes of valuations

- (1) The value of land under a valuation is its value for—
 - (a) any liability under the *Land Tax Act 2010* (the **Land Tax Act**) for land tax relating to the land; and

Note—

See the Land Tax Act, sections 16 and 17.

- (b) the making and levying of rates; and
- (c) the calculation of rent under the *Land Act 1994* (the **Land Act**) for a Land Act tenure but only to the extent that Act provides for the value to be so used.

- (2) A valuation for the purpose mentioned in subsection (1)(a) is a *land tax valuation*.
- (3) A valuation for the purpose mentioned in subsection (1)(b) is a *rating valuation*.
- (4) A valuation for the purpose mentioned in subsection (1)(c) is a *Land Act rental valuation*.
- (5) If—
 - (a) another Act refers to the value or rateable value of land; and
 - (b) a valuation is in effect for the land;the value or rateable value is that valuation.

6A Valuer-general may make guidelines

- (1) The valuer-general may make a guideline about any matter relating to—
 - (a) the administration of this Act; or
 - (b) the valuation of land.
- (2) A guideline may be made in the way the valuer-general considers appropriate.
- (3) Before making a guideline, the valuer-general may consult with, and have regard to the views of, any person the valuer-general considers appropriate.
- (4) A guideline takes effect when it is published on the department's website.
- (5) A guideline may be amended or replaced by a later guideline made under this section.
- (6) The valuer-general must table each guideline made under this section, including a guideline amending or replacing a guideline, in the Legislative Assembly within 14 sitting days after it is made.

[s 7]

- (7) Despite subsection (6), the valuer-general is not required to table a guideline amending a guideline if the amendment only corrects a minor error or makes a minor editorial change.
- (8) The *Statutory Instruments Act 1992*, sections 50 and 51 apply to a guideline tabled under subsection (6) as if it were subordinate legislation.
- (9) A guideline is binding in relation to the valuations to which it applies.
- (10) The valuer-general must keep a copy of each guideline, as in force from time to time, on the department's website.

Part 2 Valuation methodologies

Division 1 General provisions

7 What is the *value* of land

The *value* of land is as follows, as affected by any other relevant provision of this chapter—

- (a) for non-rural land—its site value;
- (b) for rural land—its unimproved value.

Note—

See, however, chapter 10, part 4, division 1 (Offset for change to particular site values for non-rural land).

8 What is *non-rural land*

Non-rural land is—

- (a) land other than rural land; or
- (b) land that is not zoned under a planning scheme.

9 What is *rural land*

Land is *rural land* if—

- (a) under section 10, it is zoned rural land and it has not, under section 11, ceased to be zoned rural land; or
- (b) under section 13 or 14, it has been declared to be rural land.

Division 2 Provisions for rural land

Subdivision 1 Zoned rural land

10 Zoned rural land

- (1) An area of land is zoned rural land if more than half the land is zoned as rural land, however called, under a planning scheme.

Note—

For public access to planning schemes under the Planning Act, see chapter 7, part 3 of that Act.

- (2) Land zoned as rural-residential land, however called, under a planning scheme is not zoned as rural land.

11 Cessation of zoned rural land

Zoned rural land ceases to be zoned rural land and becomes non-rural land if, under a development approval approving a material change of use, it is used for an urban purpose.

Subdivision 2 Declared rural land on application

12 Applying for declaration

- (1) An owner of land may apply to the valuer-general to declare the land to be rural land (a *rural land application*).

[s 13]

Note—

See also section 110 (Extension of usual objection period because of rural land application).

- (2) Also, if the owner has already made a rural land application, the owner can make another only if—
 - (a) there has been a material change of use under the Planning Act for the land; or
 - (b) a development approval is granted for the land.

13 Deciding rural land application

- (1) The valuer-general must decide a rural land application within 60 days after receiving it.
- (2) The valuer-general may declare land as rural land only if the valuer-general is satisfied—
 - (a) at least 95% of land in the State used for the same purpose is, under section 10, zoned rural land; and
 - (b) the land's zoning, under section 10, in a zone other than rural makes a material difference to its value.
- (3) For subsection (2)(b), the zoning makes a material difference only if it causes a change in the land's value of at least 30%.

Note—

~~See also chapter 5 (Internal and external reviews).~~

Note—

See chapter 5 in relation to internal and external review of a decision under this section.

Subdivision 3 Other declared rural land

14 Declaration on valuer-general's initiative

The valuer-general may, at any time, declare land to be rural land if—

- (a) the valuer-general is satisfied as mentioned in section 13(2); or
- (b) the land is non-rural land under section 8(b).

Note—

~~See also chapter 5 (Internal and external reviews).~~

Note—

See chapter 5 in relation to internal and external review of a decision under this section.

Division 3 Site value and unimproved value

Subdivision 1 Preliminary

15 What div 3 is about

This division defines the *site value* and the *unimproved value* of land.

Note—

The term *land* includes lots that are stratum or volumetric lots—see the schedule, definition *lot*.

16 Land taken to be granted in fee simple

For deciding the value of land, all land is taken to be granted in fee simple.

17 What is the land's *expected realisation*

- (1) The *expected realisation* of land under a bona fide sale is the capital sum that its unencumbered estate in fee simple might be expected to realise if that estate were negotiated for sale as a bona fide sale.
- (2) In this section—

unencumbered means unencumbered by any lease, ~~agreement for lease,~~ mortgage or other charge.

18 What is a *bona fide sale*

- (1) A *bona fide sale*, for land, is its sale on reasonable terms and conditions that a bona fide seller and buyer would require assuming the following (the *bona fide sale tests*)—
 - (a) a willing, but not anxious, buyer and seller;
 - (b) a reasonable period within which to negotiate the sale;
 - (c) that the property was reasonably exposed to the market.
- (2) For subsection (1), in considering whether terms and conditions are reasonable, regard must be had to—
 - (a) the land's location and nature; and
 - (b) the state of the market for land of the same type.
- (3) To remove any doubt, it is declared that if—
 - (a) there is a sale of the land in question; and
 - (b) the bona fide sale tests are complied with; and
 - (c) the terms and conditions of the sale are reasonable having regard to the matters mentioned in subsection (2)(a) and (b);the sale is a bona fide sale.
- (4) In this section—

land in question means land whose value is being decided.

Subdivision 2 Site value of improved land

19 What is the site value of improved land

- (1) If land is improved, its site value is its expected realisation under a bona fide sale assuming all non-site improvements for the land had not been made.
- (2) However, the land's site value is affected by any other relevant provisions of this chapter.

20 Weighted bond rate applies

The weighted bond rate must be used to analyse the added value of—

- (a) the site improvements and non-site improvements involved in the sale of the land in question; and
- (b) the site improvements and non-site improvements involved in any comparable sale of improved land.

21 What is the *weighted bond rate*

The *weighted bond rate* is the following interest rate, plus 3%—

- (a) the interest calculated at the monthly yield rate published by the Reserve Bank of Australia relating to government bonds for a 10-year period on borrowed funds that have not been repaid;
- (b) if there is no monthly yield rate published as mentioned in paragraph (a)—the interest rate prescribed under a regulation.

22 Assumptions for existing uses

- (1) This section does not apply for a Land Act rental valuation.

- (2) In deciding land's site value, the following must be assumed (the *existing use assumptions*)—
 - (a) the land may be used, or may continue to be used, for any purpose for which it was being used, or for which it could be used, (each an *existing use*) on the valuation day;
 - (b) improvements may be continued or made to the land to allow it to continue to be used for any existing use.
- (3) To remove any doubt, the following are declared for the existing use assumptions—
 - (a) they do not prevent regard being had under ~~section 17~~[section 19](#) to any other purpose for which the land might be used;
 - (b) in deciding the site value, new non-site improvements may be hypothesised instead of non-site improvements actually used for an existing use.

Subdivision 3 Site and non-site improvements

23 What are *site improvements*

- (1) *Site improvements*, to land, means any of the following done to the land—
 - (a) clearing vegetation on the land;
 - (b) picking up and removing stones;
 - (c) improving soil fertility or soil structure;
 - (d) if the land was contaminated land as defined under the *Environmental Protection Act 1994*—works to manage or remedy the contamination;
 - (e) restoring, rehabilitating or improving its surface by filling, grading or levelling, not being irrigation or conservation works;

- (f) reclamation by draining or filling, including retaining walls and other works for the reclamation;
 - (g) underground drainage;
 - (h) any other works done to the land necessary to improve or prepare it for development.
- (2) However, a thing done as mentioned in subsection (1)—
- (a) is a site improvement only to the extent it increases the land's value; and
 - (b) ceases to be a site improvement if the benefit was exhausted on the valuation day.
- (3) Also, excavating the land for any of the following is not a site improvement—
- (a) footings or foundations;
 - (b) underground building levels.
- Example of an underground building level—*
an underground car park
- (4) In this section—
- clearing** vegetation on land—
- (a) means removing, cutting down, ringbarking, pushing over, poisoning or destroying in any way, including by burning, flooding or draining; but
 - (b) does not include destroying standing vegetation by stock or lopping a tree.

24 What are *non-site improvements*

- (1) *Non-site improvements*, to land, means work done, or material used, on the land other than a site improvement.
- (2) The work done or material used is a non-site improvement whether or not it adds value to the land.

25 Working out the value of site or non-site improvements

- (1) This section applies if, under this division, it is necessary to work out the value of site improvements or non-site improvements (the *existing improvements*) to or on the land to decide its site value or unimproved value.
- (2) The value of the actual improvements is the lesser of the following—
 - (a) the added value the existing improvements give to the land on the valuation day, regardless of their cost;
 - (b) the cost that should have reasonably been involved in effecting to or on the land, on the valuation day, improvements of a nature and efficiency equivalent to the existing improvements.
- (3) In this section—

added value, of non-site improvements, includes the value of any commercial hotel licence whose value has been included in the land's value.

Subdivision 4 Unimproved value of improved land

26 What is the unimproved value of improved land

- (1) If land is improved, its unimproved value is its expected realisation under a bona fide sale assuming all site improvements and non-site improvements on the land had not been made.
- (2) However, the land's unimproved value is affected by any other relevant provisions of this chapter.

27 Weighted bond rate applies

The weighted bond rate must be used to analyse the added value of—

- (a) the site improvements and non-site improvements involved in the sale of the land in question; and
- (b) the site improvements and non-site improvements involved in any comparable sale of improved land.

28 Assumptions for existing uses

- (1) This section does not apply for a Land Act rental valuation.
- (2) In deciding land's unimproved value, the following must be assumed (the *existing use assumptions*)—
 - (a) the land may be used, or may continue to be used, for any purpose for which it was being used, or for which it could be used, (each an *existing use*) on the valuation day;
 - (b) improvements may be continued, or made to the land, to allow it to continue to be used for any existing use.
- (3) To remove any doubt, the following are declared for the existing use assumptions—
 - (a) they do not prevent regard being had under section 26 to any other purpose for which the land might be used;
 - (b) in deciding the unimproved value, new improvements may be hypothesised instead of the site improvements and non-site improvements actually used for an existing use.

Subdivision 5 Value of unimproved land

29 What is the site value and unimproved value of unimproved land

If land is unimproved, both its site value and its unimproved value are its expected realisation under a bona fide sale.

Division 4 **Provisions for particular types of
land or resources**

Subdivision 1 **Leases under ~~resource~~Resource
Acts**

30 **Mining leases**

- (1) This section applies for deciding the value of land in a mining lease's area.
- (2) If all of the lease's area is surface area, the value is the lesser of the following—
 - (a) the value of the surface area;
 - (b) 20 times the yearly rent payable for the lease.
- (3) If only part of the lease's area is surface area (the *surface area part*), the value is the lesser of the following—
 - (a) the total of—
 - (i) the value of the surface area part; and
 - (ii) 30% of the value of the surface area situated directly above the part that does not include surface area;
 - (b) the total of—
 - (i) 20 times the yearly rent payable for the surface area part; and
 - (ii) 6 times the yearly rent payable for the rest of the lease's area.
- (4) If the lease's area does not include any surface area, the value is the lesser of the following—
 - (a) 30% of the value of the surface area situated directly above the lease;
 - (b) 6 times the yearly rent payable for the lease.

-
- (5) If, under an Act, part of the land is then valued as a separate parcel because of the parcel's use—
- (a) the separate parcel's value is the value it would have had other than for subsections (2) to (4); and
 - (b) the value of the rest of the land (the *residue*) is the amount that bears, relative to the value of all of the land (the *total area*), the same proportion that the residue bears to the total area.
- (6) For this section, the yearly rent for a part of the lease's area is the amount that bears, relative to the lease's total yearly rent, the same proportion that the part's area bears to the lease's total area.
- (7) In this section—
- yearly rent* for the lease, means the yearly rent that would have been payable under the *Mineral Resources Act 1989* if the lease had been granted on the valuation day.

31 Geothermal, GHG and petroleum leases

- (1) The value of land in the area of a geothermal lease, GHG lease or petroleum lease is the lesser of the following—
- (a) the value of the surface area of the land;
 - (b) 6 times the yearly rent payable for the lease.
- (2) In this section—
- yearly rent*, for the lease, is the annual rent under the Act under which the lease is granted on the valuation day.

Subdivision 2 Other provisions

32 Easements

- (1) In deciding the value of land, the existence and effect of a relevant easement must be considered.

(2) In this section—

relevant easement means an easement, registered under the Land Act or Land Title Act, for which the land is the dominant or servient tenement.

33 Land subject to particular ~~rights~~ interests

(1) This section applies to land ~~to which~~ subject to any of the following ~~(the *right*) applies, relates, is in force or to which the land is subject~~ interests—

- (a) a stock grazing permit under—
 - (i) the ~~Forestry Act~~ Forestry Act 1959, section 35; or
 - (ii) the repealed *National Parks and Wildlife Act 1975*, section 33; or

Note—

For the continuing effect of permits under that section, see the *Nature Conservation Act 1992*, section 183.

- (iii) the *Nature Conservation Act 1992*;
- (b) a Land Act tenure;
- (c) a lease, licence, permit or permission to occupy granted or issued by the coordinator-general or the Forestry Act chief executive;
- (d) a lease, licence or permit from SunWater or a water authority;
- (e) a heritage agreement under the *Queensland Heritage Act 1992*;
- (f) a heritage restriction under—
 - (i) a planning scheme; or
 - (ii) a temporary local planning instrument or planning scheme policy under the Planning Act; or
 - (iii) a Commonwealth Act;

- (g) a determination of native title or an indigenous land use agreement under the *Native Title Act 1993* (Cwlth).
- (2) In deciding the value of the land—
 - (a) the ~~right~~interest must be considered; and
 - (b) an allowance must be made for any limitation or restriction of use relating to the ~~right~~interest.
- (3) In making the allowance—
 - (a) the purpose and conditions of the ~~right~~interest must be considered; and
 - (b) if the ~~right~~interest is a lease, the term remaining on the lease is not a limitation or restriction of use relating to the ~~right~~interest.
- (4) In this section—

~~*SunWater* means the entity continued in existence under the *Government Owned Corporations Regulation 2004*, section 34.~~

Sunwater means SunWater Limited ACN 131 034 985.

34 Land Act tenures

- (1) This section applies for a Land Act rental valuation.
- (2) However, this section applies only if, under the conditions of the Land Act tenure, the land may be used other than just ~~as~~for a single dwelling house or for farming.

Note—

If the use is so restricted, see division 5, subdivision 2 (Exclusive use ~~as~~for a single dwelling house or for farming).

- (3) ~~If the land is not used for farming, the~~The physical state and condition of the land at the start of the Land Act tenure must be considered in deciding the land's value.
- (4) However, the value must not include any of the following as defined under the Land Act, schedule 6—

[s 35]

- (a) improvements on the land;
- (b) development works done to the land since the Land Act tenure commenced.

35 Racecourse land

If land includes a racecourse, in deciding its value any restrictions and limitations under its deed of grant or certificate of title must be disregarded.

36 ~~Integrated Resort Act~~ Integrated Resort Development Act 1987 and ~~Sanctuary Cove Act~~ Sanctuary Cove Resort Act 1985

- (1) This section applies for deciding the value of land in—
 - (a) the site of an approved scheme under the ~~Integrated Resort Act~~ Integrated Resort Development Act 1987; or
 - (b) the site under the ~~Sanctuary Cove Act~~ Sanctuary Cove Resort Act 1985.
- (2) For land in a site mentioned in subsection (1)(a), if any part of the land is or may be inundated by water or subject to tidal influence, the land must be valued as if it were not, and never had been, inundated by water or subject to tidal influence.
- (3) For land in ~~at~~ the site mentioned in subsection (1)(b), if any part of the land or an adjacent site is or may be inundated by water or subject to tidal influence, the land must be valued as if it or the adjacent site were not, and never had been, inundated by water or subject to tidal influence.

37 Exclusion of particular resources

The value of land does not include the value of any of the following on or in the land—

- (a) geothermal energy as defined under the *Geothermal Energy Act 2010*;

- (b) GHG storage reservoirs as defined under the *Greenhouse Gas Storage Act 2009*;
- (c) minerals;
- (d) petroleum as defined under the *Petroleum and Gas (Production and Safety) Act 2004*;
- (e) timber.

Division 5 Allowances and concessions

Subdivision 1 Deduction for site improvement costs

38 What sdiv 1 is about

This subdivision provides for the granting of a deduction (a *site improvement deduction*) to particular owners of land for site improvements to their land paid for by them in the previous 12 years.

Note—

See also chapter 9, part 5 (Recording of site improvement deductions).

39 Who may apply

- (1) An owner of land may apply to the valuer-general for a site improvement deduction (a *deduction application*).
- (2) Also, if an individual who is the owner of land dies, the individual's personal representative may make a deduction application for the land.
- (3) A deduction application may be made whether or not—
 - (a) the land is developed land; or
 - (b) the land previously had buildings on it that have been demolished.

- (4) This section applies subject to section 40.

Note—

See also section 280 (Deduction application can not be made if offset applied).

40 Cessation of right to apply

- (1) This section provides for when a person loses the right to make, or continue with, a deduction application for land.
- (2) If the person ceases to be the owner of the land all of the right is lost.
- (3) However, subsection (2) does not apply—
- (a) if the cessation is a transmission by death from the person to the person's personal representative; or
 - (b) for a transfer from one joint tenant to another; or
 - (c) for a transfer by right of survivorship.
- (4) If the person ceases to be an owner of a part of the land, the right is lost for that part.
- (5) In this section, a reference to cessation of ownership includes cessation because of—
- (a) for cessation in relation to part of the land—the compulsory acquisition of the part; or
 - (b) for cessation in relation to all of the land—the compulsory acquisition of all of the land.
- (6) For this section, a person does not cease to be the owner of land while the person continues to be, whether jointly or severally, seised or possessed of or entitled to any estate or interest in the land.

41 Making deduction application

A deduction application must—

- (a) be in the approved form; and

- (b) state the following information—
 - (i) full details of the site improvements the subject of the application, including the cost of the works for the improvements;
 - (ii) who carried out the works;
 - (iii) when the works were finished; and
- (c) be accompanied by—
 - (i) evidence that the applicant paid for the improvements in the last 12 years and when the payment was made; and
 - (ii) all documents in the applicant’s possession or control relating to the cost of the works for the improvements.

41 ~~Making deduction application~~

- ~~(1) A deduction application may be made—~~
 - ~~(a) as an objection ground for an objection, in the way provided for under section 113; or~~
 - ~~(b) at any other time in the approved form.~~
- ~~(2) In either case, the application must—~~
 - ~~(a) state the following—~~
 - ~~(i) full details of the site improvements the subject of the application, including the cost of the works for the improvements;~~
 - ~~(ii) who carried out the works;~~
 - ~~(iii) when the works were finished; and~~
 - ~~(b) be accompanied by—~~
 - ~~(i) evidence that the applicant paid for the improvements in the last 12 years and when the payment was made; and~~

~~(ii) all documents in the applicant's possession or control relating to the cost of the works for the improvements.~~

42 Deciding deduction application

- (1) The valuer-general must consider a deduction application and decide whether to—
 - (a) refuse to grant the applicant a site improvement deduction; or
 - (b) grant the applicant a site improvement deduction for all or part of the site improvements the subject of the deduction application.
- (2) However, the valuer-general can not do the following—
 - (a) if the applicant's right to make or continue with the application ceases under section 40(2)—decide or continue to decide the application;
 - (b) if the applicant's right to make or continue with the deduction application ceases for a part of land—decide or continue to decide the application for that part.
- (3) The valuer-general must give the applicant notice of the decision as soon as practicable after making it.

Note—

~~Under chapter 3, the owner's right to object to the next valuation includes a right to object to a decision under this section, but not for a decision in relation to any subsequent valuations—see section 113 (Required content of objections).~~

43 Valuations to which site improvement deduction applies

- (1) This section applies if a person who is an owner of land is granted a site improvement deduction for the land.
- (2) The amount of the deduction provided for under section 44 must be deducted from—
 - (a) the relevant valuation; and

- (b) subsequent valuations for the land until the earlier of the following happens—
 - (i) the next annual valuation after the end of 12 years from when all of the costs for the improvements were paid;
 - (ii) the person ceases to be the owner of all of the land other than because of an event mentioned in section 40.
- (3) Also, if the person ceases to be the owner of a part of the land, the amount of the deduction is lost for that part from when a maintenance valuation is made for the cessation.
- (4) In this section, a reference to cessation of ownership includes cessation because of a compulsory acquisition of the land.
- (5) In this section—

~~*relevant valuation means—*~~

- ~~(a) if the deduction application was made as an objection ground—the valuation objected to; or~~
- ~~(b) otherwise—the valuation for which a valuation notice is next to be given to the owner.~~

relevant valuation means the valuation for which a valuation notice is next to be given to the owner.

44 Amount of site improvement deduction

- (1) The amount of the site improvement deduction for a valuation to which it applies is the added value of the site improvements on the valuation day.
- (2) The valuer-general must decide the added value of the site improvements.
- ~~(2)~~ (3) However, the added value can not—
 - (a) be more than the actual cost on the valuation day of carrying out the works for the site improvements; or
 - (b) include—

[s 45]

- (i) interest or professional costs; or
- (ii) costs relating to obtaining a development approval or other approval for the works.

Note—

~~Under chapter 3, the owner's right to object to a valuation to which the site improvement deduction applies includes a right to object to the decision on a deduction application concerning the land—see section 413 (Required content of objections).~~

- (34) Also, if part of the site improvement deduction is lost under section 43, the added value is reduced proportionately to the change in the land's area.
- (5) Notice of a decision under subsection (2) is taken to be given when a valuation notice stating the added value of the site improvements is given.

Subdivision 2 Exclusive use **asfor** a single dwelling house or for farming

45 Application of sdiv 2

- (1) This subdivision applies for deciding the value of land used only **asfor** a single dwelling house or for farming.
- (2) For this section, land is not used only for a single dwelling house or for farming if—
 - (a) the land is divided into individual lots; and
 - (b) there is evidence, including advertising or actual sales, of an intention to sell the individual lots.

46 Particular enhancements must be disregarded

- (1) In deciding the value of the land, any enhancement in its value because of any of the following for the land must be disregarded—
 - (a) a subdivision by survey;

- (b) a potential use for industrial, subdivisional or any other purposes.
- (2) Subsection (1)(b) applies whether or not the potential use is lawful on the valuation day.

47 What is a *single dwelling house*

- (1) A *single dwelling house* is—
 - (a) a dwelling used solely for habitation by a single household; or
 - (b) a building consisting of 2 flats used solely for habitation; or
 - (c) a building consisting of 2 self-contained units, known as a duplex, and used solely for habitation.
- (2) Subsection (1)(a) includes a dwelling used solely for habitation by a single household—
 - (a) part of which is used or available for use as a furnished room or furnished rooms; or
 - (b) with a single self-contained flat.

48 What is *farming*

- (1) *Farming* is the use of land for a farming business if—
 - (a) the use is the land's dominant use; and
 - ~~(b) the conditions under subsections (2) and (3) are complied with.~~
 - (b) the business complies with the conditions mentioned in subsections (2) and (3).
- (2) The business must be carried out for profit on a continuous or repetitive basis.
- (3) The business must have a substantial commercial purpose or character shown by at least one of the following—

- (a) having an average gross annual return, worked out over a 3-year period, of at least \$5,000;
 - (b) if the business is establishing and harvesting native or non-native forests—having an average anticipated gross annual return, worked out over the period from establishment to harvesting that is usual for the particular species of tree, of at least \$5,000;
 - (c) if the business is maintaining and harvesting native forests—having an average anticipated gross annual return, worked out over the period from the start of maintenance to harvesting of the particular species of tree, of at least \$5,000;
 - (d) having both of the following—
 - (i) a minimum value of farm improvements or planting of forest or orchard trees of \$50,000;
 - (ii) the appearance of being kept for farming or expenditure on crops, forest trees, maintenance of farm improvements, livestock or orchard trees.
- (4) In this section—

farm improvements includes appropriate sheds, other structures, facilities, farm plant and land development for the particular farming business but does not include a dwelling or car accommodation.

farming business means—

- (a) the business or industry of grazing, dairying, pig farming, poultry farming, viticulture, orcharding, apiculture, horticulture, aquaculture, vegetable growing, the growing of crops of any kind or forestry; or
- (b) another business or industry involving the cultivation of soils, the harvesting of crops or the rearing of livestock.

Subdivision 3 Discounting for subdivided land not yet developed (non-Land Act rental)

49 Application of sdiv 3

- (1) This subdivision applies to a lot or parcel (the ~~relevant parcel~~ *relevant lot or parcel*) if—
 - (a) the relevant lot or parcel is 1 of the parts into which land has been subdivided; and
 - (b) the person who subdivided the land is the owner of the relevant lot or parcel; and
 - (c) the relevant lot or parcel is not developed land.
- (2) This subdivision also applies to a lot or parcel (also the ~~relevant parcel~~ *relevant lot or parcel*) if—
 - (a) the relevant lot or parcel is 1 of the parts into which land has been reconfigured because of a compulsory acquisition under a law; and
 - (b) subsection (1) applied to the relevant lot or parcel, as part of a relevant lot or parcel mentioned in subsection (1), immediately before the compulsory acquisition; and
 - (c) after the reconfiguration, the same person continues to own the part of the land not compulsorily acquired; and
 - (d) the relevant lot or parcel is not developed land.
- (3) Despite subsections (1) and (2), this subdivision does not apply for a Land Act rental valuation.
- (4) If subdivision 2 applies to land, this subdivision does not affect the operation of subdivision 2.

50 Discount until lot or parcel developed or ownership changes

- (1) This section applies for the making and levying of rates on the relevant lot or parcel for the discounted valuation period.

[s 51]

- (2) The local government must discount the value of the relevant [lot or](#) parcel by 40%.
- (3) In this section—

discounted valuation period, for the relevant [lot or](#) parcel, means the period starting when the land of which the [relevant lot or](#) parcel was a part was subdivided and ending on the earlier of the following days—

 - (a) the day on which there is a change in the ownership of the relevant [lot or](#) parcel;
 - (b) the day the relevant [lot or](#) parcel becomes developed land.

51 Provisions for when discounted valuation period ends

- (1) This section applies for the relevant [lot or](#) parcel on and from the day the discounted valuation period under section 50 ends.
- (2) For the local government legislation, a change in the relevant [lot or](#) parcel's value is taken to have had effect on that day.
- (3) For the making and levying of rates on the relevant [lot or](#) parcel on and from that day—
 - (a) its previous value is its value as discounted under section 50(2); and
 - (b) its new value is its value without regard to the discount.

Part 3 Land to be included in valuations

Division 1 General provision

52 Valuation generally for each lot

Subject to the other provisions of this part, a separate single valuation must be made for each lot.

Division 2 Declaring separate valuation for part of a lot

53 Valuer-general's power

- (1) The valuer-general may declare that a separate valuation, from the rest of a lot, will be made for a stated part of the lot (a *separation declaration*).

Note—

See also chapter 5 (Internal and external reviews).

Note—

[See chapter 5 in relation to internal and external review of a separation declaration.](#)

- (2) However, a separation declaration may be made only if—
- (a) it is possible to lawfully subdivide the stated part from the rest of the lot; and
 - (b) the valuer-general considers circumstances relating to the value of the part make a separate valuation of it appropriate.

Example of circumstances for subsection (2)(b)—

- 1 A building on the part is occupied separately, or adapted to being occupied separately, from the rest of the lot.

- 2 The part is used, or is suitable to be used, for a purpose different from the purpose for which the rest of the lot is used, or is suitable to be used.

Note—

The effect of the declaration is that the part becomes a parcel itself—see the schedule, definition *parcel*, paragraph (b).

(3) This section applies to—

(a) land leased—

(i) from the State by—

(A) a local government; or

(B) a department; or

(C) an entity representing the State; or

(ii) by a GOC or rail government entity from—

(A) the State; or

(B) a lessee of the State; and

(b) land mentioned in paragraph (a) subleased by a lessee mentioned in paragraph (a) to another person.

~~(3) This section applies to leased land if the lease is—~~

~~(a) from any of the following of land leased, by the following, from the State—~~

~~(i) a local government;~~

~~(ii) a department;~~

~~(iii) an entity representing the State; or~~

~~(b) from a GOC or rail government entity, of land leased by the GOC or rail government entity from—~~

~~(i) the State; or~~

~~(ii) a lessee of the State.~~

- (4) Otherwise, this section does not apply to land leased from the State.

- (5) The part that is the subject of the declaration is a *declared parcel*.
- (6) To remove any doubt, it is declared that subsection (2)(a) does not require that a subdivision has been sought or made for the stated part.

54 Guidelines for making separation declaration

- ~~(1) The valuer general may make guidelines about the circumstances in which the valuer general will make a separation declaration.~~
- ~~(2) The guidelines—
 - (a) must be consistent with section 53; and
 - (b) are not subordinate legislation.~~
- ~~(3) In deciding whether to make a separation declaration, the valuer general may consider, but is not bound by, the guidelines.~~
- ~~(4) The valuer general must keep a copy of the guidelines, as in force from time to time, on the department's website.~~

55 Notice and taking of effect of separation declaration

- (1) The valuer-general may give notice of a separation declaration for a declared parcel only in a ~~valuation notice~~notice of a maintenance valuation for the parcel given under part 5, division 3.
- (2) A separation declaration—
 - (a) has effect and is taken to have always had effect for the valuation; and
 - (b) continues in effect for the declared parcel until the declaration is ~~repealed~~revoked.

[s 56]

Example of when a separation declaration might be ~~repealed~~ revoked—

because of a change in circumstances mentioned in the examples for section 53(2) and the subsequent issue of a valuation notice

Division 3 Combined valuations

56 Application of div 3

- (1) This division applies to all land, including, for example, a declared parcel.
- (2) Despite subsection (1), this division does not apply to a parcel the subject of a discount under section 50.
- ~~(1) This division does not apply for a declared parcel or to a parcel the subject of a discount under section 50.~~
- (23) ~~Despite~~ Also, despite division 4, this division applies to land tax valuations and rating valuations, but not to Land Act rental valuations.

57 Adjoining lots or parcels—general

- (1) Adjoining lots or parcels must be included in the same valuation if—
 - (a) they are owned by the same person; and
 - (b) either—
 - (i) no part of the lots or parcels is leased; or
 - (ii) all of the lots or parcels are leased to the same person.
- (2) However, subsection (1) applies only if either—
 - (a) not more than 1 of the lots or parcels has buildings or other structures on it that are adapted to being separately occupied; or

(b) if more than 1 of the lots or parcels has buildings or other structures on it that are adapted to being separately occupied—the lots or parcels are being worked as 1 business unit.

(3) In this section—
lease does not include a sublease.

58 Adjoining lots or parcels subleased from the State

- (1) This section applies if adjoining lots or parcels are leased from the State to the same person.
- (2) If any of the lots or parcels are subleased, the lots or parcels must be included in the same valuation.
- (3) Subsection (2) applies—
- (a) whether or not the subleases are to the same person; but
 - (b) subject to section 62.

59 ~~Non-adjoining farming lots~~

~~Lots that do not join each other must be included in the same valuation if—~~

- ~~(a) the lots are worked as 1 business unit and used only for farming; and~~
- ~~(b) the lots are owned by the same person; and~~
- ~~(c) if the lots are leased—they are all leased to the same person.~~

59 Applying for combined valuation for non-adjoining farming lots or parcels

(1) An owner of land may apply to the valuer-general for lots or parcels that do not join each other to be included in the same valuation if—

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- (a) the lots or parcels are worked as 1 business unit and used only for farming; and
 - (b) the lots or parcels are owned by the same person; and
 - (c) if the lots or parcels are leased—the lots or parcels are all leased to the same person.
- (2) The application must be—
- (a) made in the approved form; and
 - (b) accompanied by evidence to support the application.
- (3) The valuer-general must decide—
- (a) to include the lots or parcels in the same valuation; or
 - (b) not to include the lots or parcels in the same valuation.
- (4) The valuer-general must decide the application within 60 days after receiving the application.

Division 4 Separate valuations

60 Application of div 4

This division applies if, other than for this division, 1 valuation must be made for an area (the *designated area*) consisting of ~~just 1 parcel, or of 1 or more parcels.~~ —

- (a) 1 lot or parcel; or
- (b) more than 1 lot or parcel.

61 Lots **or parcels** separately leased

- (1) Subsection (2) applies if—
- (a) the designated area consists of lots or parcels all of which are owned by the same person; but
 - (b) 1 or more of the lots or parcels are leased by the owner to 1 or more other persons.

- (2) Subject to division 3, there must be separate valuations for each of the lots or parcels leased.

62 Part of area subleased from particular governmental entities

- (1) This section applies if the designated area is leased—
- (a) from the State by—
 - (i) a department or an entity representing the State; or
 - (ii) a local government; or
 - (b) by a GOC or rail government entity from—
 - (i) the State; or
 - (ii) a lessee of the State.
- (2) There must be separate valuations for each part of the designated area subleased to someone else.

63 Non-adjointing lots or parcels, separately owned lots or parcels and lots or parcels separated by a public road

There must be different valuations of each lot or parcel within the designated area if they—

- (a) do not adjoin; or
- (b) are separated by a public road and able to be lawfully subdivided; or
- (c) are separately owned.

64 Area crossing different local government areas

- (1) If the designated area is partly in 1 local government area and partly in another—
- (a) the designated area must be valued; and
 - (b) the amount of the valuation must be apportioned between the parts; and

- (c) the apportioned amount for the part in the local government area for which the valuation is being made is the valuation for that part.
- (2) Subsection (1) applies as well as sections 65 to 67.

65 Area crossing categories in same local government area

- (1) This section applies if all or part of the designated area is in 1 local government area, but—
 - (a) it is partly in 1 category and partly in another; and
 - (b) the amount of the general rate made and levied for the rateable land in each category is not the same.
- (2) For a designated area mentioned in subsection (1)—
 - (a) the designated area must be valued; and
 - (b) the amount of the valuation must be apportioned between the parts; and
 - (c) the apportioned amount for each part is the valuation for that part.
- (3) In this section—

category, for a local government area, means a category of rateable land decided by the local government for the area for levying a differential general rate.

66 Area only partly rateable land

- If only part of the designated area is rateable land—
- (a) the designated area must be valued; and
 - (b) the amount of the valuation must be apportioned between the parts; and
 - (c) the apportioned amount for the part that is rateable land is the valuation for that part.

67 Land Act rental valuation or Land tax valuation

- (1) If the designated area is being valued for a Land Act rental valuation or a Land Tax valuation, there must be a separate valuation of any part of the area that is being so valued.
- (2) A Land Act rental valuation must be for all of the land in the Land Act tenure, even if separate valuations of parts of the land are made for another purpose.

Division 5 Miscellaneous provisions

68 Areas subject to mining lease application

The valuer-general may make a separate valuation of land the subject of a mining lease application if, under the *Mineral Resources Act 1989*, the applicant may enter the land.

69 Community titles schemes

- (1) The valuer-general must not value lots in a community titles scheme separately but must instead value the scheme land for the scheme—
 - (a) as an undivided whole; and
 - (b) as if it were owned by a single owner.
- (2) For the valuation, and objection and appeal against the valuation, the body corporate for the community titles scheme is taken to be the scheme land's owner.
- (3) The body corporate must be shown in the valuation as the scheme land's owner.
- (4) In this section—

body corporate, for a community titles scheme, means the body corporate under the ~~BCCM Act~~ *Body Corporate and Community Management Act 1997* for the scheme.

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scheme land, for a community titles scheme, means scheme land under the ~~BCCM Act~~ *Body Corporate and Community Management Act 1997* for the scheme.

70 Approved scheme land under Integrated Resort Development Act 1987

- (1) The valuer-general may value the land consisting of the following parts in the site of an approved scheme as if each part were a single lot—
 - (a) the lots on a building unit plan;
 - (b) the lots on a group titles plan;
 - (c) the lots within a precinct;
 - (d) the lot or lots consisting of a primary or secondary thoroughfare;
 - (e) a future development area.
- (2) Terms mentioned in subsection (1) and not defined under this Act have the same meanings they have under the ~~Integrated Resort Act~~ *Integrated Resort Development Act 1987*.

71 Sanctuary Cove Resort site

- (1) The valuer-general may value the land consisting of the following parts of the site as if each part were a single lot—
 - (a) the lots on a building unit plan;
 - (b) the lots on a group titles plan;
 - (c) the lot or lots comprising a primary or secondary thoroughfare;
 - (d) the lot or lots within a zone.
- (2) Terms mentioned in subsection (1) and not defined under this Act have the same meanings they have under the ~~Sanctuary Cove Act~~ *Sanctuary Cove Resort Act 1985*.

Part 4 Annual valuations

Division 1 General provisions

72 General duty to make annual valuations

- (1) The valuer-general must—
- (a) make an annual valuation of all land in a local government area; and
 - (b) fix a valuation day for each annual valuation.

(2) However, an annual valuation may be made only for a statutory purpose.

~~(2)~~ If a valuation is required for more than 1 statutory purpose, an annual valuation must be made for each of them.

~~(3)~~ ~~Subsection (4)~~ Subsection (5) applies if the valuer-general—

- (a) has made an annual valuation ~~for~~of land in a local government area; but
- (b) has omitted to make a valuation of particular land in the area.

~~(4)~~ Despite the omission, the valuer-general is taken to have made an annual valuation ~~for~~of all of land in the area.

Note—

See also section 81 (Valuation of land omitted from annual valuation).

~~(5)~~ Subsection (1) is subject to section 74.

73 Effect if annual valuation not made

- (1) This section applies if an annual valuation is not made ~~for~~of all land in a local government area as required under section 72(1).

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- (2) The last preceding annual valuation ~~for~~of all land in the local government area continues in effect until the next annual valuation ~~for~~of all land in the area takes effect.

74 Exceptions to annual valuation requirement

- (1) The valuer-general need not make an annual valuation of land in a local government area if the valuer-general considers it is not ~~possible~~appropriate to do so because of unusual circumstances.
- (2) The valuer-general may decide not to make an annual valuation of land in a local government area after considering—
 - (a) a market survey report for the area; and
 - (b) the results of consultation with the local government for the area, and appropriate local groups and industry groups.

Example of local group—

the local Chamber of Commerce

Examples of industry groups—

AgForce, Queensland Industrial Union of Employers and Queensland Canegrowers Organisation Limited

- (3) In this section—

market survey report, for a local government area, means a report to the valuer-general giving—

 - (a) details of sales of land, including sales of land outside the area, since the last annual valuation was made; and
 - (b) the probable impact of the sales on the value of land in the area if an annual valuation were to be made.

75 Duration of annual valuation

- (1) An annual valuation takes effect from the next 30 June after its making.

- (2) An annual valuation continues in effect until the next annual valuation of the land takes effect.
- (3) However, the effect of an annual valuation is subject to—
 - (a) any maintenance valuation for the annual valuation; and
 - (b) an objection decision affecting the valuation; and
 - (c) an amendment of the valuation because of a valuation appeal or further appeal, or an appeal response amendment.
- (4) Subsection (5) applies if—
 - (a) the value of land is changed by the loss, under a water entitlement notice, of a water licence the value of which formed part of the land's value; and
 - (b) the loss happened during the period of 1 year before an annual valuation of the land would otherwise have had effect under subsection (1).
- (5) The effect of the loss is not to be reflected in the valuation of the land until the next 30 June after the annual valuation became effective under subsection (1).

Division 2 Access to information about annual valuations

76 Unprotected valuation roll information to be available for inspection

- (1) The valuer-general must make unprotected valuation roll information about an annual valuation publicly available at the places and in the form the valuer-general considers appropriate.
- (2) The information—
 - (a) may be made available at any time after the valuation day; but

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- (b) must be made available at least 3 months before the 30 June on which the valuation is to take effect.
- (3) However, a failure to comply with subsection (2)(b) does not affect the validity of the valuation or its day of effect.
- (4) This section does not apply to a Land Tax valuation or a Land Act rental valuation.

77 Time and place for inspection

- (1) Unprotected valuation roll information must be available for public inspection, without fee, as follows—
 - (a) if it is made available at a local government's office—when that office is open for the transaction of public business;
 - (b) if it is made available at another place—at the times stated in the public notice.
- (2) The information must be made available for at least 60 days from the day stated for that purpose under a public notice under section 78(1).

Division 3 Notices about annual valuations

78 Public notice

- (1) The valuer-general must, after making an annual valuation, give a public notice stating the following—
 - (a) that the valuation has been made;
 - (b) that unprotected valuation roll information about the valuation will be available for inspection by anyone, without fee, for a stated period;
 - (c) when the stated period starts and ends;
 - (d) where the information may be inspected.
- (2) The stated period can not be less than 60 days.

- (3) As well as giving the public notice, the valuer-general may advertise the information's availability in any other way the valuer-general considers appropriate.
- (4) Subsection (1)(b) does not apply to a Land Tax valuation or a Land Act rental valuation.

79 Valuation notice to owner

- (1) After making an annual valuation of land, the valuer-general must give the owner of the land a notice of the annual valuation.
- (2) The notice must be given as soon as practicable, but no later than 31 March in the year in which the annual valuation is to take effect.
- (3) For subsection (2), notice of valuations for different statutory purposes may be combined in the 1 document if the valuer-general considers it appropriate.

80 Requirements for valuation notice

A valuation notice for an annual valuation must be in the approved form and state all of the following—

- (a) the valuation;
- (b) whether the valuation is the site value or the unimproved value;
- (c) the valuation day;
- (d) the day of issue of the notice;
- (e) the day of effect of the valuation;
- (f) if the owner was granted a site improvement deduction for the land—the amount of the site improvement deduction decided;
- (g) that the owner may object to the valuation within 60 days after the day of issue;

- (h) how an objection may be made.

Part 5 Maintenance valuations

Division 1 New maintenance valuations

81 Valuation of land omitted from annual valuation

- (1) This section applies if the valuer-general has made an annual valuation for a local government area but has omitted to make a valuation for particular land in the area.
- (2) If the omission comes to the valuer-general's knowledge, the valuer-general must make a valuation of the land.
- (3) The valuation day for the valuation must be the same valuation day as the valuations for the rest of the land in the area.
- (4) The valuation has effect from the day of effect of the annual valuation from which it was omitted.

82 Valuation on inclusion of land not previously in a local government area

- (1) This section applies if lands not previously in a local government area are joined to a local government area.
- (2) The valuer-general must, as soon as practicable, make a valuation of the lands.
- (3) The valuation—
 - (a) must be for the same valuation day as the current valuations of all lands in the local government area; and
 - (b) is taken to have had effect from the day the joinder happened; and

- (c) continues in effect, subject to any maintenance valuation, for the rest of the period for which the current valuations have effect.

83 Valuation of land becoming subject to rates, Land Act rental or land tax

- (1) The valuer-general may make a valuation of any of the following land (*relevant land*)—
 - (a) land, not currently the subject of a rating valuation, for which rates may be levied;
 - (b) land, not currently the subject of a Land Act rental valuation, that has become subject to Land Act rental;
 - (c) land, not currently the subject of a Land Tax valuation, that has become subject to land tax.
- (2) The valuation has effect from the following day—
 - (a) if the land became relevant land before the period starting 3 years immediately before, and continuing since, the day of effect of the latest annual valuation that has come into effect in the local government area in which the land is situated—the day that period started;
 - (b) if the land became relevant land during that period—the day it became relevant land.
- (3) However, for subsection (2)(a), if the period starts on a day on which an annual valuation for the local government area in which the land is situated did not come into effect, the valuation has effect from the later of the following—
 - (a) the first day before that day on which an annual valuation for the land came into effect;
 - (b) the day the land became relevant land.

Division 2 Amending valuations

Subdivision 1 General provisions

84 What div 2 is about

This division provides for the circumstances in which a valuation may be made to amend another valuation.

85 Amending period

- (1) The valuer-general may amend an annual valuation before it comes into effect.
- (2) An amendment under subsection (1) does not alter the valuation's day of effect.
- (3) The valuer-general may amend any valuation of land at any time during the period—
 - (a) starting 3 years immediately before, and continuing since, the day of effect of the latest annual valuation that has come into effect for the land; and
 - (b) ending on the day the valuer-general is amending the valuation.
- (4) However, if the period started on a day on which a valuation for the land did not come into effect, the period—
 - (a) starts on the first day before that day on which an annual valuation for the land came into effect; and
 - (b) ends on the day the valuer-general is amending the valuation.

Example for subsections (3) and (4)—

The valuer-general is amending the valuation for **pareel**lot A on 30 May 2016. Annual valuations for **pareel**lot A came into effect on 30 June 2011, 2013, 2014 and 2015, but not on 30 June 2012.

Maintenance valuations for **parcel**lot A came into effect on 1 March and 1 May 2016. A maintenance valuation may be issued for any of the valuations.

86 Fixing day of effect of amending valuation

- (1) The valuer-general must fix the day of effect of an amending valuation.
- (2) If the amendment is because of the registration of a plan of subdivision, the day of effect must be the day the relevant plan of subdivision was lodged with the land registrar.

Note—

See section 87 (Separate valuations) and the schedule, definition *subdivide*.

- (3) Otherwise, the day of effect must be the later of the following—
 - (a) the day the amending period started;
 - (b) the day the event that caused the valuation to require amendment happened.
- (4) In this section—

amending period means the period under section 85 during which the amendment to the valuation can have effect.

Subdivision 2 General types of amendment

87 Separate valuations

A valuation may be amended to provide separate valuations if—

- (a) under part 3, division 2, the valuer-general declares that a separate valuation for a part of a lot will be made; or
- (b) under part 3, division 4, separate valuations must be made for parts of a designated area; or

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- (c) the land is subdivided.

88 Adjoining or non-adjoining lots or parcels in same valuation

A valuation for 2 or more adjoining or non-adjoining lots or parcels may be amended if 1 or more of the lots or parcels is sold.

88 ~~Adjoining parcels in same valuation~~

~~A valuation for 2 or more adjoining parcels may be amended if 1 or more of the parcels is sold.~~

89 Public work, service or undertaking

A valuation may be amended if—

- (a) a public work, service or undertaking is provided for the land; and
- (b) the valuer-general considers the work, service or undertaking has changed the land's value.

90 Damage from adverse natural cause

(1) A valuation may be amended if—

- (a) because of flood, cyclone or some other adverse natural cause over which the owner had no control, the land has been permanently damaged; and
- (b) the valuer-general considers the damage has changed the land's value.

(2) However, an amendment may be made under subsection (1) only if the owner of the land applies to the valuer-general within 6 months after the permanent damage happens.

Note—

~~See also chapter 5 (Internal and external reviews).~~

Note—

[See chapter 5 in relation to internal and external review of a decision under this section.](#)

- (3) The application must be written.

91 Loss or acquisition of right relating to land

- (1) A valuation may be amended if the land's value has been changed by the loss or acquisition of a right relating to the land.
- (2) However, if the right is a water licence under a water entitlement notice, the amendment can not be made until the 30 June that is at least 1 year after the notice has effect.
- (3) In this section—
right includes licence and privilege.

92 Change of exclusive use *asfor* single dwelling house or for farming

A valuation may be amended if—

- (a) the valuation was on the basis that the land was used only *asfor* a single dwelling house or for farming; and
- (b) the land has ceased to be used for either of those purposes; and
- (c) the valuer-general considers, having regard to section 46, the cessation and the current use have caused a change to the land's value.

93 Change of other exclusive use

A valuation may be amended if—

- (a) the valuation was on the basis that the land was used for a purpose other than *asfor* a single dwelling house or for farming; and

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- (b) the land has ceased to be used for that purpose; and
- (c) the land is now used **as for** a single dwelling house or for farming; and
- (d) the valuer-general considers, having regard to section 46, the cessation and the current use have caused a change to the land's value.

Note—

See section 46(1)(b) (Particular enhancements must be disregarded).

94 Amendment for uniformity with comparable parcels

- (1) A valuation may be amended if the valuer-general considers the amendment is necessary or desirable to achieve or preserve uniformity of values between the valuation and valuations of other comparable parcels.
- (2) If the amendment reduces the amount of the valuation, the reduction is a **comparable valuation reduction** of the valuation amended.

95 General power to correct error or omission

- (1) A valuation may be amended if the valuer-general considers it is affected by an error or omission that it is necessary to correct.
- (2) Subsection (1) does not apply for correcting an error of law or mistake of fact that may be corrected under subdivision 3.

96 Change to planning scheme, local law or local government decision

A valuation may be amended if the valuer-general considers any of the following has changed the land's value—

- (a) the implementation of a planning scheme, a change to the land use and development under a planning scheme or an amendment of a planning scheme;

- (b) the application of a local law affecting the use or development of land;
- (c) any other action or decision of the local government affecting the use or development of land.

97 Combining valuations

- (1) Two or more valuations may be amended by combining them into 1 valuation if the valuations are of lots or parcels that could, under part 3, division 3, be included in 1 valuation.
- (2) The combined valuation is taken to be an amendment of the valuations, whether or not it is the same as, or different from, the sum of the valuations.

98 Particular changes in Land Act tenure

A Land Act rental valuation and the rating valuation of the same land may be amended if the purpose, conditions or area of the Land Act tenure changes.

99 Land becomes subject to native title determination

A valuation may be amended if the land becomes the subject of a determination of native title or an indigenous land use agreement under the *Native Title Act 1993* (Cwlth).

100 Land ceasing to be land for which a valuation is required

A valuation for land may be amended if part of the land ceases to be land for which a valuation is required.

Subdivision 3 Amendments because of objection or appeal result

101 Amendment because of objection or appeal against valuation of same land

- (1) This subdivision applies if all of the following happen—
 - (a) a valuation (the *first valuation*) of land is made;
 - (b) the first valuation is objected to, or there is a valuation appeal against the objection;
 - (c) before the objection decision is made or the appeal ends, another valuation (the *later valuation*) is made of all or part of the land;
 - (d) the outcome of the objection or appeal is that the first valuation is amended because of an error of law or mistake of fact (the *defect*) affecting the first valuation.
- (2) The later valuation must be amended if the valuer-general considers—
 - (a) it is also affected by the defect; and
 - (b) the amendment is necessary to fix the defect.

Subdivision 4 Amendments for local government area changes

102 Valuation on local government area change

- (1) This section applies if, after the making of annual valuations for a local government area (the *relevant area*)—
 - (a) the relevant area is abolished and all or part of the area (the *affected land*) is joined to another local government area (the *other area*); or

-
- (b) part of the relevant area (also the *affected land*) is excluded from the relevant area and included in another local government area (also the *other area*).
 - (2) The valuer-general must, as soon as practicable, amend the annual valuations of the affected land.
 - (3) The amended valuation—
 - (a) must be for the same valuation day as the current valuations for all lands in the other area; and
 - (b) is taken to have had effect from the day the joinder or inclusion happened; and
 - (c) continues in effect subject to any other maintenance valuation, for the rest of the period for which the current valuations have effect.

Division 3 Notice of maintenance valuations

103 Notice requirement

- (1) The valuer-general must give the owner notice of the maintenance valuation.
- (2) The notice may be given at any time after the valuation is made.

104 Requirements for valuation notice

A notice of a maintenance valuation must—

- (a) be in the approved form; and
- (b) state the matters mentioned in section 80(a) to (f); and
- (c) if the valuation is not a comparable valuation reduction—state the matters mentioned in section 80(g) and (h).

Chapter 3 Objections to valuations

Part 1 Making objections

Division 1 Objection right

105 Right to object

- (1) An owner may object to a valuation of the owner's land.
- (2) However, subsection (3) applies if an owner has objected to a valuation for a particular statutory purpose (the *first valuation*).
- (3) The owner can object to a valuation of the same land for a different statutory purpose (the *second valuation*) only if the amount of the first valuation is different from the amount of the second valuation.
- (4) Subject to subsections (2) and (3), only 1 objection may be made to the same valuation.
- ~~(5) A right to object to a valuation includes a right to object to a decision about a deduction application concerning the land.~~
- ~~(6)~~ This section does not apply to a valuation amended under chapter 4, part 3.

106 New owners

- (1) This section applies if—
 - (a) a valuation notice for a valuation is issued to the person who is then the owner of the land (the *former owner*); and
 - (b) someone else (the *new owner*) later becomes the owner of the land; and

-
- (c) the new owner has given an ownership change notice for the change of ownership of the land.
 - (2) The new owner—
 - (a) is taken to have received the valuation notice when it was issued to the former owner; and
 - (b) does not have the right to be issued with a fresh valuation notice for the land.
 - (3) If the former owner has not already objected (an *existing objection*), the new owner may object, subject to section 108.
 - (4) If there is an existing objection—
 - (a) the process under this part for objections (the *objection process*) applies to the new owner; and
 - (b) the new owner becomes the objector and may carry on the objection in the new owner's name; and
 - (c) any period under this part applies to the new owner as if the new owner had been the owner of the land since the first day of that period.

107 When objection for 1 statutory purpose can be used for another

- (1) This section applies if an owner is given a valuation notice or notices for more than 1 statutory purpose for the same land and the same amount.
- (2) An objection to 1 of the valuations is taken to be an objection to each of them.

108 Objection can be made only under this part

To remove any doubt, it is declared that—

- (a) an owner can not make, and the valuer-general can not accept, an objection other than as provided for under this part; and

- (b) a decision or conduct leading up to or forming part of the process for making a valuation is subject to objection or question only as part of an objection.

Division 2 Period for objection

109 Usual objection period

- (1) An objection can be made only if—
 - (a) it is given to the valuer-general within 60 days after the day of issue (the *usual objection period*); and
 - (b) it is properly made.
- (2) The requirement to object within the usual objection period is subject to sections 110 and 111.
- (3) The requirement for an objection to be properly made is subject to sections 116 and 144.

110 Extension of usual objection period because of rural land application

If, under section 12, an owner makes a rural land application for land, the usual objection period is extended to 60 days after the latest of the following—

- (a) the valuer-general decides the rural land application;
- (b) the ending of any appeal against the decision on the rural land application.

111 Late objections

- (1) This section applies if—
 - (a) an owner objects after the usual objection period has ended but before the first anniversary of the start of that period; and
 - (b) either—

- (i) the initial assessment decision for the objection is that it is properly made; or
 - (ii) under section 116, the objection is amended so that it is properly made.
- (2) This section applies even if someone other than the objector later becomes the owner of the land.

Note—

See section 106.

- (3) The valuer-general must accept the objection if satisfied it was not made within the usual objection period because of—
- (a) the owner's mental or physical incapacity; or
 - (b) an extreme circumstance; or
 - (c) an extraordinary emergency; or
 - (d) another reason the valuer-general considers satisfactory in the circumstances.

Note—

~~See also chapter 5 (Internal and external reviews).~~

Note—

See chapter 5 in relation to internal and external review of a decision under this section.

- (4) The valuer-general may—
- (a) at the same time, make the initial assessment decision and decide whether or not to accept the objection; or
 - (b) make the initial assessment decision first and, in the notice of that decision or the correction notice for that decision, seek more information from the objector about why the valuer-general should be satisfied as mentioned in subsection (3).
- (5) If the objection is accepted, the objection process applies to it as if it had been made within the usual objection period.
- (6) To remove any doubt, it is declared that the valuer-general can not accept the objection if any or all of the following apply—

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- (a) when it was made, it was not properly made and it has not, under section 116, been amended so that it is properly made;
 - (b) it was made after the anniversary of the start of the usual objection period;
 - (c) the valuer-general is not satisfied as mentioned in subsection (3).
- (7) In this section—
usual objection period includes the usual objection period as extended under section 110.

Division 3 Properly made objections

112 What is a *properly made* objection

- (1) An objection is *properly made* only if—
 - (a) it is in the approved form; and
 - (b) it relates to only 1 valuation, unless section 107 applies; and
 - (c) either—
 - (i) it is signed by the objector; or
 - (ii) it is signed by an agent or representative of the objector, for the objector, and it is accompanied by the objector’s written consent to the objection; and
 - (d) it complies with all of the requirements under section 113; and
 - (e) it is accompanied by the fee prescribed under a regulation.
- (2) The approved form must state—
 - (a) the matters the valuer-general considers appropriate about the objection process, including, for example, about objections that are not properly made; and

(b) that the valuer-general can not consider or decide an objection that is not properly made.

~~(3) An objection that does not comply, in relation to at least 1 of the objection grounds, with the requirement under section 113(1)(e) to give information for each objection ground (the *ground requirement*), is not properly made.~~

~~(4) An objection that complies with the ground requirement for 1 or more, but not all, objection grounds is properly made.~~

Note—

~~See also section 118 (Failure to correct not properly made objection).~~

~~(5) An objection mentioned in subsection (4) is one that only *partially complies* with the ground requirement.~~

~~(6) A ground for which the ground requirement has not been complied with is a *noncompliant ground*.~~

113 Required content of objections

(1) An objection must state all of the following—

(a) the objector's address for service of any notices concerning the objection;

Note—

See also section 153(2) (Address for service for objections).

(b) information that identifies the land, including, for example, its property identification number, real property description or property address shown on the valuation notice;

(c) the valuation sought for the land;

(d) at least 1 ground of objection (an *objection ground*) to the valuation;

(e) in relation to each objection ground—the information on which the objector seeks to rely to establish the objection ground;

- ~~(c) if the valuation is more than the relevant amount—the valuation sought;~~
- ~~(d) the grounds of objection to the valuation (each an **objection ground** for the valuation);~~
- ~~(e) the information the objector seeks to rely on to establish each objection ground;~~
- (f) if an objection ground concerns the comparability of the sale of any other land—
 - (i) details of the sale; and
 - (ii) the reasons why the objector contends the sale is comparable to the valuation of the objector’s land; and
 - (iii) the basis of comparison between the objector’s land and the land the subject of the sale.
- ~~(2) Also, if an objection ground—~~
 - ~~(a) is a deduction application or about a decision on a deduction application concerning the land; or~~
 - ~~(b) concerns a claim for a higher site improvement deduction than that stated in the valuation notice;~~

~~the objection must—~~

 - ~~(c) state the amount the objector claims; and~~
 - ~~(d) state the matters mentioned in section 41(2)(a); and~~
 - ~~(e) be accompanied by the documents mentioned in section 41(2)(b).~~
- (3) If, under section 86, a day of effect is fixed for a maintenance valuation, an objection ground may be that some other stated day is more appropriate.
- (4) The following may, but need not ~~necessarily~~, include expert opinion evidence—
 - (a) information relied on to establish an objection ground;
 - (b) reasons or a basis mentioned in subsection (1)(f).

- (4) An objection ground can not be made concerning the added value of site improvements decided by the valuer-general under section 44.

Note—

See chapter 5, part 1 in relation to internal review of a decision under section 44.

- ~~(5) An objection ground can not be made concerning a claim for a site improvement deduction for the land if the owner has already made a deduction application for the same site improvements for a previous valuation.~~

- ~~(6)~~ (5) In this section—

property identification number, for the land, means its property identification number on the valuation roll.

~~*relevant amount* means—~~

- ~~(a) if an amount of more than \$750,000 has been prescribed under a regulation—the prescribed amount; or
(b) otherwise—\$750,000.~~

Part 2 Initial assessment of objections ~~for defects~~

Division 1 Assessment and notice of decision

114 Initial assessment

The valuer-general must consider an objection made under part 1 and decide (the *initial assessment decision*)—

- (a) the objection is properly made; or
(b) the objection is not properly made.

Note—

See chapter 5 in relation to internal and external review of the initial assessment decision.

115 Notice of decision if objection properly made

If the initial assessment decision for an objection is that the objection is properly made, the valuer-general may, but need not, give the objector notice of the decision.

114 Initial assessment

- ~~(1) The valuer-general must consider each objection and decide (the *initial assessment decision*) whether or not—~~
- ~~(a) the objection is properly made; and~~
 - ~~(b) if it is properly made—it only partially complies with the ground requirement.~~

Note—

See also chapter 5 (Internal and external reviews).

- ~~(2) An objection is *defective* if the initial assessment decision for the objection is that it—~~
- ~~(a) is not properly made; or~~
 - ~~(b) only partially complies with the ground requirement.~~

115 Notice of decision if no defect

~~If the initial assessment decision for an objection is that it is not defective, the valuer-general may, but need not, give the objector notice of the decision.~~

116 Correction notice if objection ~~defective~~not properly made

- (1) This section applies if the initial assessment decision for an objection is that it is ~~defective~~not properly made.
- (2) The valuer-general must give the objector a notice (a *correction notice*) that—
- (a) states all of the following—
 - (i) the day the valuer-general issued the correction notice;

(ii) the initial assessment decision;

~~(iii) the relevant defect;~~

~~(iv) that the objector must, within 28 days after the day the notice was issued, appropriately amend the objection; and~~

(iii) how the valuer-general considers the objection is not properly made;

(iv) that the objector must, within 28 days after the day the notice is issued, amend the objection so the objection is properly made.

Note—

~~For the power to amend, see section 144 (Amendment in response to correction notice).~~

Note—

See section 144 for the power to amend.

(b) includes a copy of division 2.

~~(3) In this section—~~

~~**appropriately amend**, the objection, means to amend the objection—~~

~~(a) if the initial assessment decision for the objection is that it is defective because it is not properly made—so that it is properly made; or~~

~~(b) if the initial assessment decision for the objection is that it is defective because it only partially complies with the ground requirement—~~

~~(i) to remove all noncompliant grounds; or~~

~~(ii) so that the ground requirement is complied with for all noncompliant grounds.~~

~~**relevant defect** means—~~

~~(a) the aspects of the objection that the valuer general considers cause the defect; or~~

- ~~(b) if the ground requirement has not been complied with for an objection ground that the objection states no particulars of the ground.~~

Division 2 Consequence of noncompliance with correction notice

117 Application of div 2

This division applies for an objection if—

- (a) the objector is given a correction notice for the objection; and
- (b) the valuer-general decides the objector has not complied with the correction notice.

Note—

~~See also chapter 5 (Internal and external reviews).~~

Note—

See chapter 5 in relation to internal and external review of a decision under this division.

118 Failure to correct not properly made objection

If the initial assessment decision was that the objection is not properly made, it is taken not to be, and never to have been, properly made.

119 Notice of consequence

- (1) The valuer-general must, within 28 days after the valuer-general makes the decision under section 117(b), give the objector notice of the consequence, under this part, of noncompliance with the correction notice.
- (2) A failure to comply with subsection (1) does not limit or otherwise affect the operation of this part.

Part 3 Conferences about properly made objections

Division 1 Preliminary

120 What pt 3 is about

(1) This part provides for the holding of conferences about properly made objections (an *objection conference*).

~~(2) An objection conference's purposes are to—~~

~~(a) encourage the settlement of disputes about the objection by facilitating and helping the conduct of negotiations between the parties; and~~

~~(b) promote between the parties an open exchange of information relevant to any dispute; and~~

~~(c) give the parties information, relevant to the dispute, about the operation of this Act; and~~

~~(d) help in the settlement of the dispute in any other way.~~

(2) The purpose of an objection conference is to—

(a) facilitate the resolution of an objection by encouraging the parties to exchange information to inform the valuer-general when making an objection decision; and

(b) allow the objector to be given information, relevant to the objection, about the operation of this Act; and

(c) help resolve the objection in any other way.

121 Valuer-general may invite objector to participate in conference

(1) The valuer-general may invite an objector to participate in an objection conference if—

(a) the objection is properly made; and

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- (b) the valuer-general has not decided the objection under part 6.
- (2) The invitation may be by notice or by oral communication.
- (3) The objector may decide to accept or reject the valuer-general's invitation.
- (4) If the objector accepts the valuer-general's invitation, the valuer-general must participate in the conference.

Division 2 **~~When objection conference may or must be held~~**

121 **~~Conditions for holding conference~~**

~~An objection conference can not be held for an objection if the objection—~~

- ~~(a) is not properly made; or~~
- ~~(b) has been decided by the valuer general.~~

122 **~~Conference by agreement~~**

~~If a valuation is not more than the following, the valuer general and the objector may agree to participate in an objection conference—~~

- ~~(a) if an amount of more than \$5m has been prescribed under a regulation—the prescribed amount;~~
- ~~(b) otherwise—\$5m.~~

123 **~~When conference is required~~**

- ~~(1) If a valuation is more than the amount mentioned in subsection (2), the valuer general must—~~
 - ~~(a) offer, to the objector, to participate in an objection conference; and~~

- ~~(b) if the objector accepts the offer to participate in the objection conference.~~
- ~~(2) For subsection (1) the amount is—~~
 - ~~(a) if an amount of more than \$5m has been prescribed under a regulation—the prescribed amount; or~~
 - ~~(b) otherwise—\$5m.~~
- ~~(3) The offer may be verbal or by notice.~~

Division 3 Preliminary steps for required conference

Subdivision 1 Preliminary

124 Application of div 3

~~This division applies only if, under section 123, an objector has accepted an offer by the valuer general to participate in an objection conference.~~

Subdivision 2 Chairperson

125 Appointment of chairperson

- ~~(1) The valuer general must appoint an independent chairperson for the objection conference.~~
- ~~(2) Before making the appointment, the valuer general must consult with the Australian Property Institute about the proposed appointment.~~
- ~~(3) Subject to subsections (1) and (2), a chairperson—~~
 - ~~(a) may be appointed—~~
 - ~~(i) generally; or~~

- ~~(ii) for a particular local government area or areas; or~~
- ~~(iii) for part of a local government area; or~~
- ~~(iv) for a particular objection conference; and~~
- ~~(b) may be appointed for the period of the conference or conferences decided by the valuer general; and~~
- ~~(c) is paid the remuneration and allowances and appointed on the terms decided by the valuer general.~~

126 Chairperson's functions

~~The chairperson's functions are—~~

- ~~(a) subject to section 127, to arrange the objection conference; and~~
- ~~(b) to encourage a full exchange of opinion between the parties, including a full disclosure of information relating to the objection; and~~
- ~~(c) to make recommendations to either party about matters raised at the conference.~~

127 Disclosure by parties before conference held

- ~~(1) The chairperson must give the parties a notice requiring them to give the chairperson, within 14 days after the notice is given, copies of all documents they have in their possession relevant to the valuation (the *disclosure obligation*).~~
- ~~(2) If the chairperson is satisfied all parties have complied with the disclosure obligation, the chairperson must—~~
 - ~~(a) give copies of the documents given by a party to the other party; and~~
 - ~~(b) arrange the objection conference.~~
- ~~(3) If the chairperson is not satisfied both parties have complied with the disclosure obligation—~~
 - ~~(a) the objection conference must not be held; or~~

- ~~(b) if the conference has started, the chairperson may end the objection conference; or~~
- ~~(c) the chairperson may give the party who has not complied with the obligation (the *noncompliant party*) a further period of not more than 14 days to comply with the requirement.~~
- ~~(4) However, the chairperson may give a further period only if the chairperson considers it is reasonably likely that the noncompliant party will comply with the disclosure obligation within that period.~~

Subdivision 3 Holding objection conference

128 Conduct of conference

- ~~(1) The objection conference must be conducted—
 - ~~(a) in the way the chairperson considers appropriate; and~~
 - ~~(b) as quickly and with as little formality and technicality as possible.~~~~
- ~~(2) The chairperson may, for the purpose of the conference—
 - ~~(a) accept any document from anyone; and~~
 - ~~(b) distribute any document to anyone.~~~~
- ~~(3) The chairperson may adjourn or end the conference at any time.~~

129 Attendance and representation

- ~~(1) A person who is not a party may attend and take part in the objection conference if the chairperson is satisfied the person may help to resolve a dispute relating to the objection.~~
- ~~(2) A party may use an interpreter in the objection conference.~~

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- ~~(3) A party may, with the chairperson's approval, be represented by an agent or other representative at the objection conference.~~
- ~~(4) The approval—
 - ~~(a) can be given only if the chairperson is satisfied the agent or other representative is needed to help the objection process; and~~
 - ~~(b) may be given without conditions or on the conditions the chairperson considers reasonable to ensure the other party is not unfairly disadvantaged by the representation.~~~~
- ~~(5) If the approval is given on conditions, the representation is subject to the agent or other representative complying with the conditions.~~

Division 2 **Preliminary steps for conference**

124 **Application of division**

This division applies only if, under section 121, an objector has accepted an invitation by the valuer-general to participate in an objection conference.

125 **Appointment of chairperson**

- (1) The valuer-general must appoint an independent chairperson for the objection conference.
- (2) Before making the appointment, the valuer-general must consult with the Australian Property Institute about the proposed appointment.
- (3) Subject to subsections (1) and (2), a chairperson—
 - (a) may be appointed—
 - (i) generally; or

- (ii) for a particular local government area or areas; or
- (iii) for part of a local government area; or
- (iv) for a particular objection conference; and
- (b) may be appointed for the period of the conference or conferences decided by the valuer-general; and
- (c) is paid the remuneration and allowances and appointed on the terms decided by the valuer-general.

126 Chairperson's functions

The chairperson's functions are—

- (a) subject to section 127, to arrange the objection conference; and
- (b) to encourage a full exchange of opinion between the parties, including a full disclosure of information relating to the objection; and
- (c) to make recommendations to either party about matters raised at the conference; and
- (d) to prepare a written report about the conference.

127 Disclosure by parties before conference starts

- (1) The chairperson must give each of the parties a notice requiring the party to give the chairperson, within 14 days after the notice is given, copies of all documents relevant to the valuation in the custody, possession or power of—
 - (a) the party; or
 - (b) an agent or representative of the party.
- (2) If the chairperson is satisfied all parties have complied with subsection (1), the chairperson must—
 - (a) give copies of the documents given by a party to the other party; and

- (b) arrange the objection conference.
- (3) If the chairperson is not satisfied all parties have complied with subsection (1), the chairperson may give a party who has not complied with subsection (1) a notice giving the party a further period to comply with the requirement.
- (4) The further period must be—
 - (a) the period that ends 14 days after the day the chairperson gives the party the notice (the *usual period*); or
 - (b) if, within the usual period, the chairperson and the party agree in writing to a longer period that ends not more than 14 days after the usual period ends—the longer period.
- (5) The chairperson may give a party who has not complied with subsection (1) a notice under subsection (3) on the chairperson's own initiative or on the request of a party.
- (6) If all parties have not complied with subsection (1), the chairperson must give a notice to each of the parties stating that the conference will not be held.

Division 3 Holding objection conference

128 Conduct of conference

- (1) An objection conference must be conducted—
 - (a) in the way the chairperson considers appropriate; and
 - (b) as quickly and with as little formality and technicality as possible.
- (2) The chairperson may, for the purpose of the conference—
 - (a) accept any document from anyone; and
 - (b) distribute any document to anyone.

- (3) The chairperson may adjourn or end the conference at any time.

128A Chairperson may require further information

- (1) This section applies if the chairperson for an objection conference considers further information, other than information the subject of legal professional privilege—
- (a) is likely to be in the custody, possession or power of—
 - (i) a party; or
 - (ii) an agent or representative of a party; and
 - (b) is likely to facilitate the resolution of the objection conference.
- (2) The chairperson may—
- (a) adjourn the objection conference; and
 - (b) by notice, require the party to give the further information in writing.
- (3) The party must comply with the requirement within the following period—
- (a) generally—the period that ends 14 days after the day the chairperson gives the party the notice (the *usual period*);
 - (b) if, within the usual period, the chairperson and the party agree in writing to a longer period that ends not more than 14 days after the usual period ends—the longer period.
- (4) If the party does not comply with the requirement, the chairperson may end the conference by giving a notice to each of the parties.

129 Attendance and representation

- (1) A person who is not a party may attend and take part in an objection conference if the chairperson is satisfied the person may help to resolve a dispute relating to the objection.
- (2) A party may use an interpreter in the objection conference.
- (3) A party may, with the chairperson's approval, be represented by an agent or other representative at the objection conference.
- (4) The approval—
 - (a) can be given only if the chairperson is satisfied the agent or other representative is needed to help the objection process; and
 - (b) may be given without conditions or on the conditions the chairperson considers reasonable to ensure the other party is not unfairly disadvantaged by the representation.
- (5) If the approval is given on conditions, the representation is subject to the agent or other representative complying with the conditions.

Division 4 Miscellaneous provisions

129A Written conference report

- (1) This section applies if an objector has accepted an invitation by the valuer-general to participate in an objection conference.
- (2) The chairperson must prepare and sign a written report about the conference.
- (3) The report may include the chairperson's opinion of any matter the chairperson considers appropriate, including, for example—

- (a) the chairperson's assessment of any of the following matters—
 - (i) the objection grounds;
 - (ii) the information provided by the parties;
 - (iii) the merits of the objection; and
 - (b) the chairperson's recommendations about the valuation.
- (4) If the chairperson gives the parties a notice under section 127(6), or the conference is not held for another reason, the report must include the reasons why the conference was not held.
- (5) If the chairperson ends the conference under section 128A(4), or the conference ends for another reason, the report must include the reasons why the conference was ended.
- (6) The chairperson must give a copy of the report to the objector and the valuer-general—
 - (a) within 28 days after the conference ends; or
 - (b) if the conference is not held—within 28 days after the chairperson forms the opinion the conference will not be held.

130 Grounds not limited at conference

An objection conference is not limited to the objection grounds.

131 Admissibility of evidence

- (1) Evidence of anything said by a person in an objection conference is inadmissible in any proceeding.
- (2) Subsection (1) does not limit or affect the admissibility in a proceeding of a document or information given to the chairperson under section 127 or 128A.

131 Evidence

~~Evidence of anything said or done about an objection in an objection conference is inadmissible in any proceeding.~~

131A Immunity from civil liability

- (1) A chairperson for an objection conference is not civilly liable to someone for an act done, or omission made, honestly and without negligence under this Act.
- (2) If subsection (1) prevents a civil liability attaching to a chairperson, the liability instead attaches to the State.

Part 4 Further information

Division 1 When objector may give further information

132 Response to valuer-general's invitation

- (1) This section applies for an objection whether or not an objection conference has been held for it.
- (2) The valuer-general may invite the objector to give the valuer-general further written information (the *invited information*)—
 - (a) that supports the objection grounds; or
 - (b) to clarify the objection grounds or anything else stated in the objection.
- (3) The invitation must—
 - (a) be by notice to the objector's address for service stated in the objection; and
 - (b) state the day the valuer-general issued the invitation.

- (4) The invited information may be given only within the following period—
- (a) generally—the period that ends 28 days after the day the valuer-general issued the invitation (the *usual period*);
 - (b) if, within the 28 days, the valuer-general and the objector agree in writing to a longer period that ends not more than 14 days after the usual period ends—the longer period.

Notes—

- 1 The giving, under this part, of further information does not, of itself, change the objection. For how and when an objection can be amended, see part 5.
- 2 Particular amendments relating to the giving of the further information can be made only when the further information is given—see section 145(2) (Other permitted amendments).

133 Giving information within 28 days after objection conference

If an objection conference has been held for an objection, the objector may, within 28 days after the conference ends, give the valuer-general further written information that—

- (a) supports the objection grounds; or
- (b) raises a proposed new objection ground; or
- (c) relates to another matter raised at the conference.

134 Use of further information given

Further information given under this division about an objection—

- (a) may be considered by the valuer-general in deciding the objection; and
- (b) is admissible in any proceeding concerning the objection.

Division 2 When objector must give further information

135 Application of div 2

~~(1) This division applies if the valuer-general considers further information, other than information the subject of legal professional privilege—~~

~~(a) is likely to be in the custody, possession or power of—~~

~~(i) the objector; or~~

~~(ii) an agent or representative of the objector; and~~

~~(b) is likely to be relevant to the deciding of an objection; and~~

~~Examples of possible further information—~~

~~any of the following about the objector's land or other land—~~

- ~~• a valuation report (improved or unimproved)~~
- ~~• a town planning report~~
- ~~• a record of discussions with purchasers, vendors or agents~~
- ~~• information about a stated type of cost associated with a development of the objector's land or other land~~

~~(1) This division applies if—~~

~~(a) the valuer-general considers further information, other than information the subject of legal professional privilege—~~

~~(i) is likely to be in the objector's custody, possession or power; and~~

~~(ii) will likely be relevant to the deciding of an objection; and~~

~~Examples of possible further information—~~

~~any of the following about the objector's land or other land—~~

- ~~• a valuation report (improved or unimproved)~~
- ~~• a town planning report~~

- ~~▪ a record of discussions with purchasers, vendors or agents~~
 - ~~▪ information about a stated type of cost associated with a development of the objector's land or other land~~
 - ~~(b) the valuation objected against is more than the following amount—~~
 - ~~(i) if an amount of more than \$5m has been prescribed under a regulation—the prescribed amount;~~
 - ~~(ii) otherwise—\$5m.~~
- (2) This division applies—
- (a) whether or not—
 - (i) an objection conference has been held for the objection; or
 - (ii) the information is the subject of an invitation under section 132(2); and
 - (b) whether the information is a document or other information; and
 - (c) even if the information came into existence for a purpose unrelated to the objection.

Examples of purposes unrelated to the objection—

- the obtaining of finance
- compliance with a requirement under the Corporations Act

136 Valuer-general may require further information

(1) The valuer-general may, by notice (an *information requirement*), require the objector to give all or part of the further information in writing.

Note—

~~See also chapter 5 (Internal and external reviews).~~

Note—

See chapter 5 in relation to internal and external review of an information requirement.

(2) To remove any doubt, it is declared that subsection (1) applies to the further information mentioned in section 135(1) whether the information is in the custody, possession or power of—

- (a) the objector; or
- (b) an agent or representative of the objector.

137 Period to comply with information requirement

An objector to whom an information requirement has been given must comply with the requirement within the following period—

- (a) generally—the period that ends 28 days after the day the valuer-general made the information requirement (the *usual period*);
- (b) if, within the 28 days, the valuer-general and the objector agree in writing to a longer period that ends not more than 14 days after the usual period ends—the longer period.

138 Conditions for making information requirement

(1) An information requirement must—

- (a) describe the further information required to be given; and

Example of a description of information—

for a comparable sale mentioned in the objection, a detailed breakdown of the components of the sale including, if applicable, any demolition costs and details of quantity and costs of site filling

- (b) state—
 - (i) the day the valuer-general made the information requirement; and
 - (ii) when, under section 137, the requirement must be complied with.

- (2) For subsection (1)(a), the description is sufficient if it is by reference to the information's nature or type.

139 Notice of lapsing of objection for noncompliance with information requirement

- (1) This section applies if the valuer-general considers an objector has not complied with all or part of an information requirement.
- (2) The valuer-general may give the objector a notice (a *lapsing notice*) stating—
- (a) the information (the *outstanding information*) the valuer-general considers the objector must give the valuer-general to comply with the information requirement; and
 - (b) that, if the objector does not give the valuer-general the outstanding information in writing within 28 days after the day the lapsing notice was given—
 - (i) the objection will lapse; and
 - (ii) the valuer-general will not be required to consider or further consider the objection.

Note—

~~See also chapter 5 (Internal and external reviews).~~

Note—

See chapter 5 in relation to internal and external review of a lapsing notice.

140 Objection generally lapses if lapsing notice contravened

- (1) An objection lapses if the objector—
- (a) has been given a lapsing notice; and
 - (b) has not, within the 28 days after the day the lapsing notice was given (the *required period*), given the valuer-general the outstanding information in writing.

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- (2) If the objection lapses, the valuer-general is not required to consider or further consider the objection.
- (3) Subsection (1) is subject to sections 141 and 142.

141 Exceptions to lapsing

- (1) An objection does not lapse if—
 - (a) the outstanding information for the information requirement would, at common law, be privileged from production in a proceeding; or
 - (b) within the required period, the objector gives the valuer-general a statutory declaration declaring that the outstanding information is not in the objector's custody, possession or power.
- (2) The statutory declaration must be sworn by—
 - (a) if the objector is an individual—the objector; or
 - (b) if the objector is a corporation—an individual with knowledge of the matter who is lawfully authorised to swear the declaration for the objector.

142 Deferral of lapsing

If, within the required period, the decision to make the information requirement or the decision to give the lapsing notice is stayed by QCAT, the objection does not lapse until the time, if any, decided by QCAT.

Note—

See section 178 (Stay of operation of original decisions).

Part 5 Amendments

143 Amendment by objector only under this part

- (1) An objector can amend the objection only under this part.

Note—

An objection can also be amended by operation of law under section 106(4)(b) (New owners).

- (2) If an objector purports to amend an objection other than under this part, the valuer-general must disregard the purported amendment when deciding the objection.

144 Amendment in response to correction notice

- (1) This section applies if, under section 116, a correction notice is given for an objection.
- (2) The objection may, within 28 days after the day the notice was issued, be amended as provided for under that section.

Note—

~~For the consequence of not amending, see section 118 (Failure to correct not properly made objection).~~

Note—

See section 118 for the consequence of not amending.

145 Other permitted amendments

- (1) An objection may be amended to change—
 - (a) information that identifies the land; or
 - (b) the objector's address for service of any notices concerning the objection; or
 - (c) the valuation sought; or
 - (d) an objection ground, or particulars of an objection ground, if the change is to—
 - (i) withdraw the objection ground or the particulars; or
 - (ii) reflect an additional matter raised in further information given under part 4; or

- (e) the information stated in the objection that the objector seeks to rely on to include further information given under part 4.
- (2) However, an objection can not be amended if—
 - (a) the objection as amended would not be properly made;
or
 - ~~(a) the objection as amended—~~
 - ~~(i) would not be properly made; or~~
 - ~~(ii) would have a noncompliant ground; or~~
 - (b) the amendment is sought to be made—
 - (i) for an amendment mentioned in subsection (1)(a), (b), (c) or (d)(i)—after the objection has been decided, whether or not notice of the decision has been given to the objector; or
 - (ii) for an amendment mentioned in subsection (1)(d)(ii) or (e)—other than when the further information is given.

146 How to amend

An amendment to an objection permitted under this part can be made only by signed notice to the valuer-general.

Part 6 Deciding properly made objections

147 Considering objection

- (1) Subject to section 148, the valuer-general must consider and decide a properly made objection.
- (2) A properly made objection must be decided at any time the valuer-general considers appropriate, having regard to the stage the objection has reached under the objection process.

(3) In deciding a properly made objection, the valuer-general may consider any matter the valuer-general considers appropriate, including, for example, a written report given by the chairperson of an objection conference to the valuer-general under section 129A.

(34) The valuer-general can not consider or decide an objection if it is not properly made.

Note—

For other circumstances in which an objection must not be considered, see section 140 (Objection generally lapses if lapsing notice contravened).

148 Effect of maintenance valuation on objection

- (1) Subsection (2) applies if—
 - (a) an objection has been made against an annual or maintenance valuation; and
 - (b) the annual or maintenance valuation has not come into effect under section 75 or 86; and
 - (c) before the objector is given an objection decision notice, a maintenance valuation (the *relevant maintenance valuation*) is made to amend the annual or maintenance valuation; and
 - (d) a valuation notice is given for the relevant maintenance valuation.
- (2) The valuer-general is not authorised to consider or further consider the objection.

149 Objector bears the onus of proof

The objector has the onus of proving the objector's case.

150 Decision

The decision on the objection must be to—

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- (a) allow the objection on the terms and to the extent the valuer-general considers appropriate; or
- (b) disallow the objection; or
- (c) disallow the objection and change the amount of the valuation.

151 Notice of objection decision

- (1) The valuer-general must, as soon as practicable after deciding an objection, give the objector notice of the decision on the objection.
- (2) An objection decision notice must state the following—
 - (a) the day the notice was issued;
 - (b) the reasons for the decision;
 - (c) that the objector has a right, subject to section 155, to appeal to the Land Court against the decision;
 - (d) how, and the period within which, the objector may appeal.
- ~~(3) In this section—
decision, on the objection, includes—
 - (a) if an objection ground concerns a decision on a deduction application for the land whether or not the claim has been allowed; and
 - (b) if the objector claims a site improvement deduction or a higher site improvement deduction the amount of the site improvement deduction decided.~~

Part 7 Miscellaneous provisions

152 Objection or appeal does not affect valuation

- (1) This section applies if a valuation is objected to or an appeal is made against an objection decision concerning a valuation.
- (2) The making of the objection or appeal does not affect or interfere with the valuation or any purpose to which it may be put as mentioned in section 6.
- (3) The valuation can not be stayed in any proceeding.
- (4) Subsection (3) applies despite the *Land Court Act 2000*.

153 Address for service for objections

- (1) An objector's address for service for any notice concerning the objection (an *objection-related notice*) is the objector's address for service stated in the objection.
- (2) If there is more than 1 objector, the address for service must be the same for each of them.
- (3) The valuer-general is taken to have given the objector an objection-related notice by giving it to the objector at the address for service.

Notes—

- 1 See also the *Acts Interpretation Act 1954*, sections 39 (Service of documents) and 39A (Meaning of service by post etc.).
 - 2 For other provisions about service, see chapter 9, part 3 (General service provisions).
- (4) Subsections (1) to (3) apply despite any actual change of the objector's address, even though the valuer-general is aware, or might by enquiry become aware, of the change.
 - (5) To remove any doubt, it is declared that the valuer-general may give the objector an objection-related notice in another way as permitted under the *Acts Interpretation Act 1954*, section 39.

154 Adjustment if valuation changed on objection or appeal

- (1) This section applies if—
 - (a) a valuation is objected to or an appeal is made against an objection decision concerning a valuation; and
 - (b) the valuation is changed because of the objection or appeal.
- (2) An appropriate adjustment must be made as follows to any land tax liability, rates, rent under the Land Act or other statutory rate, charge or assessment that used the valuation—
 - (a) amounts paid in excess must be refunded;
 - (b) amounts short paid are recoverable as arrears.

Chapter 4 Valuation appeals

Part 1 Appeal to Land Court

155 Appeal right

- (1) An objector may appeal to the Land Court against the objection decision for the objection.

Note—

For when an objection can be decided, see section 147 (Considering objection).

- (2) However, an objector can not appeal if—
 - (a) the valuation sought—
 - (i) was less than the valuation and the decision was to change the valuation to an amount that is equal to or less than the valuation sought; or

- (ii) was more than the valuation and the decision was to change the valuation to the valuation sought; or
 - (b) the objection is not a properly made objection; or
 - (c) the valuer-general has not made a decision under section 147 on the objection.
- (3) Also, an objector can not appeal against a comparable valuation reduction of a valuation.

156 New owners

- (1) This section applies if—
- (a) an objection decision notice for an objection is issued to the person who was then the owner of the land (the *former owner*); and
 - (b) someone else (the *new owner*) later becomes the owner of the land; and
 - (c) the new owner has given an ownership change notice for the change of ownership of the land.
- (2) The new owner—
- (a) is taken to have received the objection decision notice when it was issued to the former owner; and
 - (b) does not have the right to be issued with a fresh objection decision notice for the objection.
- (3) If the former owner has not already appealed against the objection (an *existing appeal*), the new owner may, subject to section 157, appeal against the decision.
- (4) If there is an existing appeal—
- (a) the process under this part for appeals (the *appeals process*) applies to the new owner; and
 - (b) the new owner becomes the appellant and may carry on the appeal in the new owner's name; and

- (c) any period under this part applies to the new owner as if the new owner had been the owner of the land since the first day of that period.

Part 2 Starting appeal

157 How to appeal

- (1) An appeal is started by filing a notice of appeal (a *valuation appeal notice*).
- (2) Subject to section 158, an appeal can not be started after 60 days after the day of issue stated in the objection decision notice (the *appeal period*).
- (3) A valuation appeal notice must state—
 - (a) the grounds of appeal; and
 - (b) the amount the appellant seeks for the valuation; ~~and~~
 - (c) ~~if the appellant claims a site improvement deduction or a higher site improvement deduction the site improvement deduction claimed.~~
- (4) A valuation appeal notice may relate to the objection decision for only 1 objection.
- (5) The requirements under this section are the *valuation appeal requirements*.

158 Late filing

- (1) This section applies if a valuation appeal notice is filed after the appeal period has ended.
- (2) The Land Court can hear the appeal only if—
 - (a) the valuation appeal notice was filed 1 year or less after the objection decision notice was issued; and
 - (b) the appellant satisfies the court there was a reasonable excuse for not filing the notice within the appeal period.

Example of reasonable excuse—

The notice of the valuer-general's decision or the valuation appeal notice was lost or delayed in the ordinary course of post.

- (3) The Land Court registrar must—
 - (a) give the appellant a notice stating the effect of subsection (2); and
 - (b) give the valuer-general a copy.
- (4) If the Land Court registrar receives any written response to the registrar's notice from the appellant, the registrar must give the valuer-general a copy.

159 Service on valuer-general

- (1) The appellant must serve a copy of the valuation appeal notice on the valuer-general within 7 days after its filing.
- (2) A failure to comply with subsection (1) does not limit or otherwise affect the Land Court's jurisdiction for the appeal.
- (3) However, if an adjournment is granted because of the failure, the Land Court may make any costs order it considers appropriate.
- (4) If the copy served is defective, but the notice filed is not, the Land Court may—
 - (a) still hear and decide the appeal if satisfied the valuer-general was not disadvantaged by the defect; or
 - (b) adjourn the hearing to ensure the valuer-general is not so disadvantaged and make an order in the valuer-general's favour for the costs of the adjournment.

Part 3 Amending valuations in response to appeal

160 Application of pt 3

This part applies if a copy of a valuation appeal notice has been served on the valuer-general.

161 Power to amend

- (1) The valuer-general may, by notice to the appellant and the Land Court, amend the valuation to the valuation sought (an *appeal response amendment*).
- (2) The notice must be given at least 14 days before the hearing of the appeal.
- (3) An appeal response amendment does not change the day of effect of the valuation amended.

162 Amendment to valuation sought ends appeal

- (1) If an appeal response amendment is made to the valuation, the appeal ends.
- (2) If the appeal ends under subsection (1), section 171 applies even though a hearing has not been held.

163 Effect of other reductions

- (1) This section applies if the valuer-general amends the valuation other than to the valuation sought.
- (2) If the appellant gives the valuer-general and the Land Court notice (an *acceptance notice*) that the appellant accepts the valuation, the appeal ends.
- (3) An acceptance notice must be given at least 7 days before the hearing of the appeal.

- (4) If the appellant does not give an acceptance notice, the valuation as amended is taken to be the valuation appealed against.

Part 4 Defective valuation appeal notices

164 Action by Land Court registrar

- (1) This section applies if the Land Court registrar considers a valuation appeal notice is defective.
- (2) If the defect is that the valuation appeal notice does not satisfy the valuation appeal requirements, the Land Court registrar must give the person who filed the notice a notice stating the way in which the valuation appeal notice does not satisfy the valuation appeal requirements.

Examples of reasons—

- because no objection decision has been made
 - because of a circumstance mentioned in section 157(2) or (3) (How to appeal)
- (3) The Land Court registrar must give the appellant a requisition that—
- (a) states the defect; and
 - (b) requires the appellant to fix it; and
 - (c) states that the appellant must fix it by filing an answer to the requisition within 28 days after the requisition is given.
- (4) If the valuation appeal notice was filed after the appeal period ended, the requisition must be given with the notice by the Land Court registrar under section 158(3).
- (5) Subject to section 165, if the Land Court registrar considers an answer given fixes the defect, the answer is—
- (a) to be read as one with the valuation appeal notice; and

- (b) taken to have been filed with, and to have been part of, the valuation appeal notice when it was filed.
- (6) If the Land Court registrar is not satisfied the answer fixes the defect, the Land Court can not hear or decide the appeal unless it is satisfied—
 - (a) the requisition need not have been given; or
 - (b) the answer did fix the defect.
- (7) The Land Court registrar must give the valuer-general a copy of any requisition, answer or notice under subsection (2).

165 Action by Land Court

- (1) This section applies if, on the hearing of a valuation appeal, the Land Court considers the valuation appeal notice is defective.
- (2) Subsection (1) applies—
 - (a) if no requisition was given for the notice or a requisition given is incorrect or incomplete; and
 - (b) even though the Land Court registrar was satisfied an answer to a requisition for the notice fixed the defect stated in the requisition.
- (3) The Land Court must require the appellant to fix the defect within 7 days.
- (4) If the appellant complies with the requirement, the Land Court must make an order the court considers appropriate about the adjournment or the continuation of the hearing.
- (5) If the appellant does not comply with the requirement, the Land Court may strike out the appeal or make any order the court considers appropriate.

166 Costs of adjournment

The Land Court may make a costs order in the valuer-general's favour for an adjournment because the valuation appeal notice was defective.

Part 5 Hearing of valuation appeals

167 Application of pt 5

This part applies for the hearing of a valuation appeal.

168 Constitution of Land Court

The Land Court must be constituted by 1 member sitting alone.

169 Nature of hearing

- (1) The hearing must be limited to the grounds stated in the valuation appeal notice.
- (2) The appeal must be by way of a rehearing.

Note—

See also section 256 (Particular evidentiary provisions for valuation appeals).

- (3) However, the appellant has the onus of proof for each of the grounds of appeal.

170 Order on valuation appeal

The Land Court may—

- (a) confirm the valuation appealed against; or
- (b) reduce or increase the valuation to the amount it considers necessary to correctly make the valuation under this Act.

Note—

The *Land Court Act 2000* and the rules under that Act apply for valuation appeals and further appeals to the Land Appeal Court—see sections 5 and 21 of that Act.

171 Costs

- (1) Each party to a valuation appeal must bear the party's own costs of the appeal.
- (2) However, the Land Court may make a costs order if it considers any of the following circumstances applies—
 - (a) all or part of the appeal was frivolous or vexatious;
 - (b) a party has not been given reasonable notice of intention to apply for an adjournment;
 - (c) an applicant for an adjournment incurred costs because of the other party's conduct;
 - (d) a party incurred costs because the other party did not comply with the court's procedural requirements;
 - (e) without limiting paragraph (c), a party incurred costs because the other party introduced, or sought to introduce, new material;
 - (f) a party did not properly discharge the party's responsibilities for the appeal.
- (3) In this section—

costs includes witness allowances for attending to give evidence.

Part 6 Appeals to Land Appeal Court and Court of Appeal

172 Provisions for appeals to Land Appeal Court

- (1) An appeal to the Land Appeal Court against a decision on a valuation appeal (the *further appeal*) must be by way of a rehearing.

Note—

For the right of appeal, see the *Land Court Act 2000*, section 64.

- (2) The member of the Land Court who constituted that court in the valuation appeal must not hear the further appeal.
- (3) Sections 170 and 171 apply for the further appeal as if a reference in the sections to the Land Court were a reference to the Land Appeal Court.

173 No leave required for appeal to Court of Appeal

- (1) No leave is required to appeal against a Land Appeal Court decision on a valuation appeal.

Note—

For the right of appeal, see the *Land Court Act 2000*, section 74(1).

- (2) Subsection (1) applies despite the *Land Court Act 2000*, section 74(2).

Part 7 Miscellaneous provision

174 Judge not disqualified for owning land

- (1) This section applies for a valuation appeal or any appeal to the Land Appeal Court or the Court of Appeal concerning a valuation appeal.
- (2) A judge is not interested in, or disqualified from, dealing with a matter upon which the judge may be called to decide on the

appeal merely because the judge owns land subject to a valuation.

(3) In this section—

judge means the president or a judge of the Court of Appeal or a member of the Land Court.

Chapter 5 Internal and external reviews

Part 1 Internal review of decisions

175 Decisions subject to internal review

- (1) A person whose interests are adversely affected by a decision of the valuer-general as follows (each an *original decision*) may apply to the valuer-general for an internal review of the decision—
- (a) a decision on a rural land application not to declare the land as rural land;
 - (b) a decision to declare rural land under section 14;
 - (c) a decision about a deduction application;
 - (d) a decision under section 44 about the added value of site improvements;
 - (~~e~~) a decision to make a separation declaration;
 - (f) a decision under section 59 not to include non-adjoining lots or parcels used for farming in the same valuation;
 - (~~g~~) a decision not to amend a valuation on the application of an owner under section 90;

- (eh) if section 111 applies for an objection, a decision not to accept the objection under section 111(3);
 - (fi) an initial assessment decision that an objection—is not properly made:
 - (i) ~~is not properly made; or~~
 - (ii) ~~only partially complies with the ground requirement;~~
 - (gj) a decision under section 117(b) that an objector has not complied with a correction notice;
 - (hk) a decision to give an objector an information requirement or a lapsing notice.
- (2) A person of whom an authorised person’s information requirement has been made may apply to the valuer-general for an internal review of the decision (also an *original decision*).
- (3) A person who may seek an internal review of an original decision is entitled to receive a statement of reasons for the decision.

176 Applying for internal review

- (1) An application by a person for internal review of an original decision must be made within 28 days after notice of the decision is given to the person.
- (2) However, if—
- (a) the notice did not state reasons for the decision; and
 - (b) the person asked for a statement of reasons for the decision within the period mentioned in subsection (1);
- the person may make the application within 28 days after the person is given the statement of reasons.
- (3) In addition, the valuer-general may extend the period for making an application for internal review.

- (4) An application for internal review must be written and state in detail the grounds on which the applicant seeks internal review of the decision.

177 Valuer-general's decision on internal review

- (1) The valuer-general must make a decision on an application for internal review and must give the applicant an information notice for the decision within 28 days after the application is made.
- (2) If a decision under subsection (1) is not made within the 28-day period, the valuer-general is taken to have made a decision, confirming the original decision, at the end of the period.

178 Stay of operation of original decisions

- (1) If an application is made under this part for internal review of an original decision, the applicant may immediately apply, as provided under the QCAT Act, to QCAT for a stay of the decision.
- (2) QCAT may stay the decision to secure the effectiveness of the internal review and any later application to QCAT for external review of the decision.
- (3) A stay—
 - (a) may be given on conditions QCAT considers appropriate; and
 - (b) operates for the period fixed by QCAT; and
 - (c) may be revoked or amended by QCAT.
- (4) The period of a stay under this section must not extend past the time when the valuer-general reviews the decision and any later period QCAT allows the applicant to enable the applicant to apply to QCAT for external review of the valuer-general's decision.

- (5) The making of an application under this part for internal review of an original decision affects the decision, or the carrying out of the decision, only if the decision is stayed.

Part 2 External reviews by QCAT

179 Who may apply for review

A person who is given, or is entitled to be given, an information notice for an original decision may apply, as provided under the QCAT Act, to QCAT for an external review of the decision.

Chapter 6 Valuation rolls and related matters

Part 1 Keeping valuation rolls

180 Requirement to keep valuation rolls

The valuer-general must, under this chapter, make and keep a valuation roll for each local government area.

181 Requirements for valuation roll

- (1) A valuation roll must state the following information (*valuation roll information*) about each valuation of land in the relevant local government area—
- (a) its valuation day;
 - (b) its day of effect;
 - (c) the owner's name and address for service under this Act;

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- (d) the land's area, location and description;
 - (e) a property identification number for each [lot or](#) parcel of which the land consists;
 - (f) the value decided for the land;
 - (g) if the owner was granted a site improvement deduction for the land—the amount of the site improvement deduction decided;
 - (h) other unprotected valuation roll information the valuer-general considers appropriate.
- (2) A valuation roll may be kept in the way the valuer-general considers appropriate.

182 When valuation roll must be amended

The valuer-general must amend the information recorded in a valuation roll to reflect any of the following if they happen—

- (a) a valuation is amended;
- (b) there is a change in the owner of land or other information relating to a valuation;
- (c) the valuer-general forms the opinion that it is necessary to correct an error or omission relating to the valuation roll.

Examples of errors or omissions—

- 1 A [lot or](#) parcel has been omitted from or incorrectly described in the roll.
- 2 Other information about a [lot or](#) parcel or its value has been omitted from or incorrectly entered in the roll.

Part 2 **Valuation roll information and other information**

183 **Obligation to give certified copy**

The valuer-general must give a certified copy of unprotected valuation roll information for a particular valuation to anyone who asks for it and pays the fee prescribed under a regulation.

184 **Exchange of information**

The valuer-general may give unprotected valuation roll information to—

- (a) a department of the Commonwealth, in the way, to the extent and on the terms agreed between the governments of the State and the Commonwealth; or
- (b) a department of the State under arrangements between the department and the valuer-general.

185 **Other information**

- (1) The valuer-general may give information in an ownership change notice given to the valuer-general to anyone who asks for it and pays the fee prescribed under a regulation.
- (2) The valuer-general may give statistics relating to the value of land to anyone who asks for it and pays the fee decided by the valuer-general.
- (3) The decided fee must be the reasonable, but not more than the actual, cost of giving the statistics.

Part 3 **Directions protecting particular valuation roll information**

Division 1 **Applying for and obtaining direction**

186 **Who may apply for direction**

- (1) The owner of a lot or parcel may apply to the valuer-general for a direction (a *suppression direction*) excluding the owner's name and address for service from—
 - (a) the publicly available parts of the valuation rolls; and
 - (b) other documents kept under this Act relating to the lot or parcel.
- (2) If the lot or parcel has more than 1 owner, the application may be made jointly by all persons who have an interest in the lot or parcel.

187 **Requirements for application**

- (1) The application must—
 - (a) be made in the approved form; and
 - (b) state each lot or parcel that is the subject of the application; and
 - (c) be supported by a statutory declaration by the applicant stating the reasons for the application.
- (2) The applicant must also give the valuer-general all the cooperation, information and help reasonably necessary for the valuer-general to consider the application.

188 **Deciding application**

- (1) The valuer-general must consider and decide whether or not to grant the application.

- (2) The valuer-general must grant the application if satisfied that, without a suppression direction, any of the following would be at risk—
 - (a) the personal safety of the applicant or someone else mentioned in the application;
 - (b) the property of the applicant or someone else mentioned in the application.

189 Grant of application

- (1) If the valuer-general grants the application, the valuer-general must make a suppression direction for the applicant (a ***protected person***) and give effect to it.

Note—

See also sections 204 (Notice about protected persons to local governments) and 260 (Confidentiality of information).

- (2) The suppression direction must state—
 - (a) the protected person's name; and
 - (b) the **lot or** parcel of which the person is an owner; and
 - (c) the valuation rolls and other documents from which the protected person's name and address for service are to be excluded; and
 - (d) the day of the valuer-general's approval and the day the direction stops having effect.

190 Notice of decision

- (1) The valuer-general must, as soon as practicable, give the applicant notice of the decision.
- (2) If the decision was to approve the application, the notice must be accompanied by a copy of the suppression direction made.
- (3) If the decision was not to grant the application, the notice must be an information notice.

191 Duration of suppression direction

A suppression direction has effect for 5 years from the day the valuer-general granted the application for the direction.

Division 2 Amending or renewing suppression direction

192 Amendment to reflect change in ownership ~~or parcel~~

- (1) This section applies if there is a change of ownership involving a protected person or a lot or parcel stated in a suppression direction.
- (2) The protected person must give the valuer-general notice about the change.
- (3) On receiving the notice, the valuer-general must amend the suppression direction to show the change of ownership and give the protected person a copy.
- (4) The amendment must not change the period for which the suppression direction has effect.

193 Renewals

- (1) Before a suppression direction ceases to have effect, the protected person under the direction may apply for renewal of the direction.
- (2) Divisions 1 and 3 apply to the application as if it were an application for a suppression direction.

Division 3 Cancelling of suppression direction

194 Cancellation grounds

Each of the following is a ground to cancel a suppression direction—

- (a) the direction was obtained on the basis of incorrect or misleading information;
- (b) the direction is no longer required because the grounds for the direction, as mentioned in section 188(2), no longer exist.

195 Cancellation procedure

- (1) If the valuer-general reasonably believes grounds exist to cancel a suppression direction (the *action*), the valuer-general must give the protected person notice (the *show cause notice*) about the action.
- (2) The show cause notice must state—
 - (a) the action proposed; and
 - (b) the grounds for proposing to take the action; and
 - (c) the facts and circumstances that form the basis for the valuer-general's belief; and
 - (d) that the protected person may show cause, within a stated period, why the action proposed should not be taken.
- (3) The stated period must be at least 42 days after the protected person receives the notice.
- (4) If, after considering all representations made within the stated period, the valuer-general still believes that grounds to take the action exist, the valuer-general may cancel the suppression direction.

196 Notice and taking effect of decision

- (1) The valuer-general must give the protected person notice of the decision.
- (2) If the decision is to cancel the suppression direction, the notice must be an information notice.
- (3) A cancellation takes effect on the later of the following—

-
- (a) the valuer-general's decision about the person's application for a suppression direction (an *application appeal*); or
 - (b) the valuer-general's decision to cancel a suppression direction (a *cancellation appeal*).
- (2) However, this section does not apply if the valuer-general considers the application was frivolous or vexatious.
 - (3) The valuer-general must take the following action for the person's name and address—
 - (a) for an application appeal—exclude it from the publicly available parts of the valuation rolls or other documents under this Act;
 - (b) for a cancellation appeal—continue to exclude it from the publicly available parts of the valuation rolls or other documents under this Act.
 - (4) The exclusion, or continuation of the exclusion, extends until the application appeal or cancellation appeal is decided or otherwise ends.

200 Hearing procedures

- (1) The power under the *Magistrates Courts Act 1921* to make rules for Magistrates Courts includes power to make rules for appeals to Magistrates Courts under this part.
- (2) The procedure for an appeal to a Magistrates Court under this Act is to be under—
 - (a) the rules made under the *Magistrates Courts Act 1921*; or
 - (b) in the absence of relevant rules—the directions of the court.
- (3) An appeal is to be by way of rehearing, unaffected by the valuer-general's decision.
- (4) In deciding an appeal, the court—

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- (a) is not bound by the rules of evidence; and
- (b) must observe natural justice; and
- (c) may hear the appeal in court or chambers.

201 Powers of court on appeal

- (1) In deciding an appeal, the court may—
 - (a) confirm the decision appealed against; or
 - (b) set aside the decision and substitute another decision; or
 - (c) set aside the decision and return the matter to the valuer-general with directions that the court considers appropriate.

- (2) In substituting another decision, the court has the same powers as the valuer-general.

Example—

The court may decide that an unsuccessful applicant for a direction be granted the direction.

- (3) If the court substitutes another decision, the substituted decision is taken, for this Act, other than this division, to be the valuer-general's decision.

202 Appeal to District Court on questions of law only

A party aggrieved by the decision of the court may appeal to the District Court but only on a question of law.

Part 4 Distributing valuation rolls

203 Supplying copies of valuation roll

- (1) This section applies on the completion of any of the following (the *roll document*)—

-
- (a) the valuation roll for the first or any subsequent valuation for a local government area;
 - (b) if the valuer-general has prepared a part of the valuation roll—that part.
- (2) The valuer-general must—
- (a) give the following entities a copy of the roll document, or the parts of it that the entities require—
 - (i) the State revenue commissioner;
 - (ii) any relevant administering authority; and
 - (b) give the relevant local government a copy of the roll document.
- (3) Subsection (2) must be complied with as soon as is reasonably practicable after the completion, but at least 3 months before the valuations recorded in the roll document first take effect.
- (4) If the roll document is amended, the valuer-general must give each entity mentioned in subsection (2) the amendment.
- (5) The fee prescribed under a regulation for the supply is payable annually—
- (a) to the valuer-general; and
 - (b) whether or not an annual valuation is made in a particular year.
- (6) In this section—
- relevant administering authority* means a person administering an Act who needs the roll document to administer that Act.

204 Notice about protected persons to local governments

- (1) Subsection (2) applies when, under section 203, a local government is supplied with a copy of a roll document.

- (2) The valuer-general must give the local government notice of any suppression directions for the benefit of protected persons whose names and addresses appear in the roll document.
- (3) If, after supplying a roll document, a person whose name and address appear in the document becomes a protected person, the valuer-general must give the local government notice of the suppression direction within 7 days.
- (4) If a suppression direction is amended, the valuer-general must give notice of the amendment to a local government previously given notice of the direction.
- (5) A notice under this section must be in the approved form.

Note—

Generally speaking, local governments must not include in land records the names and addresses for service of protected persons for whom suppression directions are given.

Editor's note—

See the *City of Brisbane Regulation 2012*, section 147(5) and the *Local Government Regulation 2012*, section 155(5).

Chapter 7 Provisions about the valuer-general

Part 1 Establishment and appointment

205 Establishment

- (1) The Office of Valuer-General is established.
- (2) Subject to sections 206 and 211, the valuer-general is to be employed under the *Public Sector Act 2022* as if the valuer-general were a senior executive.

- (3) However, despite the *Public Sector Act 2022*, the valuer-general can be dismissed only by the Governor in Council.

206 Termination of appointment

- (1) The appointment of the valuer-general may be terminated only under this section.
- (2) The Governor in Council may terminate the appointment of the valuer-general on any of the following grounds—
- (a) conviction of an indictable offence;
 - (b) proved incapacity, incompetence or misconduct;
 - (c) becoming an insolvent under administration;
 - (d) misconduct of a type that could, other than for section 205(3), warrant dismissal from the public service;
 - (e) contravention of section 212.

- (3) In this section—

conviction includes a plea of guilty, or a finding of guilt by a court, even though a conviction is not recorded.

insolvent under administration means—

- (a) a person who is an undischarged bankrupt under the *Bankruptcy Act 1966* (Cwlth) or the provisions of a foreign law that correspond to that Act; or
- (b) a person who has executed a deed of arrangement under the *Bankruptcy Act 1966* (Cwlth), part X or the provisions of a foreign law that correspond to that Act, if the terms of the deed have not been fully complied with; or
- (c) a person whose creditors have accepted a composition under the *Bankruptcy Act 1966* (Cwlth), part X or the provisions of a foreign law that correspond to that Act, if a final payment has not been made under that composition; or

- (d) a person for whom a debt agreement has been made under the *Bankruptcy Act 1966* (Cwlth), part IX or the provisions of a foreign law that correspond to that Act, if the debt agreement has not ended or has not been terminated.

Part 2 Functions and powers

207 General functions and powers

- (1) Subject to the *Public Sector Act 2022*, the valuer-general's functions are—
 - (a) to make valuations; and
 - (b) to deal with objections and valuation appeals; and
 - (c) to keep the valuation roll; and
 - (d) any other functions required of the valuer-general under an Act.
- (2) In performing the functions, the valuer-general may do anything else necessary or convenient for the performance of the functions.

208 Power to contract to supply bulk data or microfiche data

- (1) The valuer-general may enter into a contract to supply unprotected valuation roll information in the form of bulk data or microfiche data (a *relevant contract*).
- (2) However, a relevant contract must include provisions allowing the valuer-general to do the following—
 - (a) exclude, from information supplied under it, any of the following if the valuer-general is reasonably satisfied including the information may result in it being inappropriately disclosed or used—
 - (i) electronically held unprotected valuation roll information;

- (ii) change-of-ownership information for a [lot or parcel](#);
- (b) prohibit disclosure, or limit distribution or use, of information mentioned in paragraph (a) already supplied by the valuer-general.
- (3) Without limiting subsection (1), a relevant contract may limit the use to which the information supplied under it may be put.
- (4) If the valuer-general supplies information under a relevant contract—
 - (a) sections 183 and 185 do not apply to the supply of the information; and
 - (b) the fees and charges applying for the supply of the information are the fees and charges agreed to in the contract; and
 - (c) without limiting paragraph (b), the contract may also state—
 - (i) how the fees and charges are to be calculated; and
 - (ii) how payment of the fees and charges is to be made.
- (5) This section does not limit section 184.
- (6) In this section—
 - bulk data** means—
 - (a) electronically held unprotected valuation roll information for at least 20% of all parcels of land in the State; or
 - (b) at least 20% of all change-of-ownership information for parcels of land in the State.

change-of-ownership information, for a [lot or parcel](#), means the electronically held information from the most recent ownership change notice for the [lot or parcel](#).

electronically held, for information, means held in electronic form by the valuer-general and capable of electronic transfer to a purchaser.

microfiche data means microfiche held information in ownership change notices for parcels, whether or not including the most recent notices given for the parcels.

microfiche held, for information, means held in microfiche form by the valuer-general and capable of being copied for delivery in microfiche form to a purchaser.

209 Power to assess value other than for a valuation

- (1) The valuer-general may, if someone asks and pays the fee prescribed under a regulation, assess the value of land or personal property.
- (2) For land, the assessment may be of—
 - (a) its unimproved value, site value or improved value; or
 - (b) the value of improvements on it.
- (3) Section 25 applies for subsection (2) as if the assessment were a valuation.

Editor's note—

section 25 (Working out the value of site or non-site improvements)

- (4) The valuer-general must issue a certificate of the assessment.

210 Use by trustee of assessment by valuer-general

- (1) This section applies if—
 - (a) a trustee requested an assessment under section 209 to lend money secured by the property the subject of the request; and
 - (b) a valuer-general's certificate is issued for the assessment.
- (2) For the *Trusts Act 1973*, section 30(1)(a)—
 - (a) the valuer-general is taken to have been employed independently of any owner of the property; and

- (b) the certificate is taken to be a report about the property's value; and
 - (c) the valuer-general is taken to have been competent to give the report.
- (3) However, subsection (2) does not apply if the conditions of the trustee's trust, retainer or employment directed the trustee to work out the property's value in some other way.
- (4) In this section—

trustee means a person who is a trustee within the meaning of the *Trusts Act 1973*, section 5 and includes a person acting as a solicitor or other agent.

211 Independence in performing functions

The valuer-general must, in performing the valuer-general's functions, exercise an independent judgment and is not subject to direction from anyone else.

Part 3 Miscellaneous provisions

212 Restriction on outside employment

The valuer-general must not, without the Minister's prior approval in each particular case—

- (a) hold any office of profit other than that of valuer-general; or
- (b) engage in any remunerative employment or undertaking outside the duties of that office.

213 Right of appearance

- (1) In a proceeding concerning the valuer-general—
- (a) the valuer-general may appear personally; or

- (b) the valuer-general may be represented by a lawyer; or
 - (c) a public service officer may appear for the valuer-general.
- (2) A court or tribunal may accept a statement by the public service officer as sufficient evidence of the officer's authority to appear for the valuer-general.

214 Delegation

- (1) The valuer-general may delegate to an appropriately qualified person the valuer-general's functions—
- (a) under this Act; or
 - (b) for the valuation of land under another Act.
- (2) In this section—

appropriately qualified includes having the qualifications, experience or standing appropriate for the functions.

Examples of qualifications, experience or standing—

- registration as a valuer
- a person's classification level in the public service

functions includes powers.

Chapter 8 Authorised persons

Part 1 General matters about authorised persons

Division 1 Functions

215 Functions

An authorised person's functions are to help the valuer-general decide—

- (a) land values, including, for example, by gathering information about land for that purpose; and
- (b) rural land applications and deduction applications.

Division 2 Appointment

216 Appointment and qualifications

- (1) The valuer-general may, by instrument, appoint a person as an authorised person.
- (2) However, the valuer-general may appoint a person as an authorised person only if satisfied the person is qualified for appointment because the person has the necessary expertise or experience.
- (3) A valuer registered under the *Valuers Registration Act 1992* is taken to be qualified for appointment.

217 Appointment conditions and limit on powers

- (1) An authorised person holds office on any conditions stated in—

[s 218]

- (a) the authorised person's instrument of appointment; or
 - (b) a signed notice given to the authorised person; or
 - (c) a regulation.
- (2) The instrument of appointment, a signed notice given to the authorised person or a regulation may limit the authorised person's powers.
- (3) In this section—
signed notice means a notice signed by the valuer-general.

218 When authorised person ceases to hold office

- (1) An authorised person ceases to hold office if any of the following happens—
- (a) the term of office stated in a condition of office ends;
 - (b) under another condition of office, the authorised person ceases to hold office;
 - (c) the authorised person's resignation under section 219 takes effect.
- (2) Subsection (1) does not limit the ways an authorised person may cease to hold office.
- (3) In this section—
condition of office means a condition on which the authorised person holds office.

219 Resignation

An authorised person may resign by signed notice given to the valuer-general.

Division 3 Identity cards

220 Issue of identity card

- (1) The valuer-general must issue an identity card to each authorised person.
- (2) The identity card must—
 - (a) contain a recent photo of the authorised person; and
 - (b) contain a copy of the authorised person’s signature; and
 - (c) identify the person as an authorised person under this Act; and
 - (d) state an expiry date for the card.
- (3) This section does not prevent the issue of a single identity card to a person for this Act and other purposes.

221 Production or display of identity card

- (1) In exercising a power in relation to another person, an authorised person must—
 - (a) produce the authorised person’s identity card for the other person’s inspection before exercising the power; or
 - (b) have the identity card displayed so it is clearly visible to the other person when exercising the power.
- (2) However, if it is not practicable to comply with subsection (1), the authorised person must produce the identity card for the other person’s inspection at the first reasonable opportunity.
- (3) For subsection (1), an authorised person does not exercise a power in relation to another person only because the authorised person has entered a place as mentioned in section 223(1)(b) or (2).

222 Return of identity card

A person who ceases to be an authorised person must return the person's identity card to the valuer-general within 21 days after ceasing to hold office as an authorised person unless the person has a reasonable excuse.

Maximum penalty—50 penalty units.

Part 2 Entry to places

Division 1 Power to enter

223 Entry power

- (1) An authorised person may enter a place if—
 - (a) it is a public place and the entry is made when the place is open to the public; or
 - (b) an occupier of the place consents under division 2 to the entry; or
 - (c) the place is apparently vacant or unoccupied and the authorised person has made reasonable attempts to contact the owner or an occupier of the place to seek consent to the entry.
- (2) For the purpose of asking an occupier of a place for consent to enter, an authorised person may, without the occupier's consent—
 - (a) enter land around premises at the place to an extent that is reasonable to contact the occupier; or
 - (b) enter part of the place the authorised person reasonably considers members of the public ordinarily are allowed to enter when they wish to contact the occupier.
- (3) Subsection (1)(c) does not authorise an authorised person to enter a part of the place where a person apparently resides.

(4) In this section—

public place means—

- (a) a place, or part of the place—
 - (i) the public is entitled to use and that is open to members of the public or is used by the public, whether or not on payment of money; or
 - (ii) the occupier of which allows members of the public to enter, whether or not on payment of money; or
- (b) a place that is a public place under another Act.

224 Meaning of *place* and *premises*

In this chapter—

place includes the following—

- (a) premises;
- (b) vacant land;
- (c) a place in Queensland waters;
- (d) a place held under 2 or more titles or owners;
- (e) the land or water where a building or structure, or a group of buildings or structures, is situated.

premises includes the following—

- (a) a building or other structure;
- (b) a part of a building or other structure;
- (c) premises held under 2 or more titles or owners.

Division 2 Procedure for entry by consent

225 Application of div 2

This division applies if an authorised person intends to ask an occupier of a place for consent for the authorised person or another authorised person to enter the place under section 223(1)(b).

226 Matters authorised person must tell occupier

Before asking for the consent, the authorised person must tell the occupier—

- (a) the purpose of the entry; and
- (b) that the occupier is not required to consent; and
- (c) that the consent may be subject to terms and may be withdrawn at any time; and
- (d) about any other powers the authorised person considers may need to be exercised to achieve the purpose of the entry.

227 Consent acknowledgement

- (1) If the consent is given, the authorised person may ask the occupier to sign an acknowledgement of the consent.
- (2) The acknowledgement must state—
 - (a) the occupier has been told—
 - (i) the purpose of the entry; and
 - (ii) that the occupier is not required to consent; and
 - (b) the purpose of the entry; and
 - (c) the occupier gives the authorised person consent to enter the place and exercise powers; and
 - (d) the time and day the consent was given.

(3) If the occupier signs the acknowledgement, the authorised person must immediately give a copy to the occupier.

(4) If—

- (a) an issue arises in a proceeding about whether the occupier consented to the entry; and
- (b) an acknowledgement complying with subsection (2) for the entry is not produced in evidence;

the onus of proof is on the person relying on the lawfulness of the entry to prove the occupier consented.

Part 3 Other powers

Division 1 Powers after entry

228 Application of div 1

This division applies if an authorised person may enter or has entered a place, other than a public place, with the consent of its occupier.

229 General powers after entering places

- (1) To achieve the purpose of the entry, the authorised person may do any of the following (each a *general power*)—
- (a) inspect, test, photograph or film anything at the place;
 - (b) copy a document at the place or take a document at the place to another place to copy it;
 - (c) examine, inspect, or film, photograph, videotape or otherwise copy or record an image of a document or other thing at the place;
 - (d) take into or onto the place any persons, equipment and materials the authorised person reasonably requires for exercising the authorised person's powers.

- (2) The authorised person may take a necessary step to allow the exercise of a general power.
- (3) If an authorised person takes a document from a place to copy it, the document must be copied as soon as practicable and returned to the place.
- (4) The general powers may be exercised to the extent given in the occupier's consent.

Division 2 Information-obtaining power

230 Power to require information

- (1) This section applies if an authorised person reasonably believes information is needed to perform the authorised person's functions.
- (2) The authorised person may, by notice given to a person, require the person to give the authorised person information at a stated reasonable time and place.

Note—

~~See also chapter 5 (Internal and external reviews).~~

Note—

See chapter 5 in relation to internal and external review of an authorised person's information requirement.

- (3) The notice must include a warning that it is an offence for the person not to comply with the notice unless the person has a reasonable excuse.
- (4) A requirement under this section is an ***authorised person's information requirement***.

Example of authorised person's information requirement—

An authorised person is helping the valuer-general to make a valuation of a leased commercial property. The authorised person may give the property's owner an authorised person's information requirement seeking documents the owner has showing rent received relevant to the valuation.

Note—

See also section 260 (Confidentiality of information).

- (5) In this section—
information includes a document.

231 Information stored on computer

- (1) This section applies if information the subject of an authorised person's information requirement is recorded or stored by means of a computer.
- (2) The requirement includes a duty to give a clear written reproduction of the information.
- (3) In this section—

machine-copy, of information, means a copy made of it by any machine in which, or process by which, a document or image of the information is reproduced.

reproduction, of information, means a machine-copy of it or a print made from a negative of the document.

232 Offence to contravene an authorised person's information requirement

- (1) A person of whom an authorised person's information requirement has been made must comply with the requirement unless the person has a reasonable excuse.

Maximum penalty—50 penalty units.

- (2) It is a reasonable excuse for an individual not to give the information if giving the information might tend to incriminate the individual.

Part 4 Miscellaneous provisions

Division 1 Damage in exercising powers

Subdivision 1 Duty to avoid

233 Duty to avoid damage

In exercising a power, an authorised person must take all reasonable steps to ensure the authorised person causes as little inconvenience, and does as little damage, as possible.

Subdivision 2 Notice of damage

234 Application of sdiv 2

- (1) This subdivision applies if—
 - (a) an authorised person damages something when exercising, or purporting to exercise, a power; or
 - (b) a person (the *assistant*) acting under the direction or authority of an authorised person damages something.
- (2) However, this subdivision does not apply to damage the authorised person reasonably considers is trivial or if the authorised person reasonably believes—
 - (a) there is no-one apparently in possession of the thing; or
 - (b) the thing has been abandoned.

235 Requirement to give notice

- (1) The authorised person must give notice of the damage to the person who appears to the authorised person to be the owner, or person in control, of the thing.

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- (2) However, if for any reason it is not practicable to comply with subsection (1), the authorised person must—
 - (a) leave the notice at the place where the damage happened; and
 - (b) ensure it is left in a conspicuous position and in a reasonably secure way.
 - (3) The authorised person may delay complying with subsection (1) or (2) if the authorised person reasonably suspects complying with the subsection may frustrate or otherwise hinder the performance of the authorised person's functions.
 - (4) The delay may be only for so long as the authorised person continues to have the reasonable suspicion and remains in the vicinity of the place.

236 Content of notice

- (1) A notice of damage under section 235 must state—
 - (a) particulars of the damage; and
 - (b) that the person who suffered the damage may claim compensation under section 237.
- (2) If the authorised person believes the damage was caused by a latent defect in the thing or circumstances beyond the control of the authorised person or the assistant, the authorised person may state the belief in the notice.

Division 2 Compensation

237 Compensation because of exercise of powers

- (1) A person may claim compensation from the State if the person incurs a cost, damage or loss because of the exercise, or purported exercise, of a power by or for an authorised person.
- (2) However, subsection (1) does not apply to a lawful seizure.

- (3) Without limiting subsection (1), compensation may be claimed for a cost, damage or loss incurred because of compliance with an authorised person's information requirement.

238 Provisions for compensation orders

- (1) The compensation may be claimed and ordered in a proceeding—
 - (a) brought in a court with jurisdiction for the recovery of the amount of compensation claimed; or
 - (b) for an offence against this Act to which the claim relates.
- (2) A court may order the payment of compensation only if it is satisfied it is just to make the order in the circumstances of the particular case.
- (3) In considering whether it is just to order compensation, the court must have regard to any relevant offence committed by the claimant.
- (4) A regulation may prescribe other matters that may, or must, be taken into account by the court when considering whether it is just to order compensation.

Division 3 Offences relating to authorised persons

239 Giving authorised person false or misleading information

- (1) A person must not give an authorised person information, or a document containing information, that the person knows is false or misleading in a material particular.

Maximum penalty—50 penalty units.

- (2) Subsection (1) applies even if the information or document was not given in response to, or in purported compliance with, an authorised person's information requirement.

240 Obstructing authorised person

- (1) A person must not obstruct an authorised person, or someone helping an authorised person, exercising a power unless the person has a reasonable excuse.

Maximum penalty—50 penalty units.

- (2) If a person has obstructed an authorised person, or someone helping an authorised person, and the authorised person decides to proceed with the exercise of the power, the authorised person must warn the person that—

- (a) it is an offence to cause an obstruction unless the person has a reasonable excuse; and
(b) the authorised person considers the person's conduct an obstruction.

- (3) In this section—

obstruct includes assault, hinder, resist, attempt to obstruct and threaten to obstruct.

241 Impersonating authorised person

A person must not pretend to be an authorised person.

Maximum penalty—50 penalty units.

Division 4 Other provisions

242 Derivative use immunity for individual complying with requirement by authorised person

- (1) This section applies if an individual of whom an authorised person's information requirement has been made complies

with the requirement by giving an authorised person a document or information.

- (2) Disclosed incriminating evidence is not admissible in evidence against the individual in a civil or criminal proceeding.
- (3) Subsection (2) does not apply to a proceeding for an offence for which the falsity or misleading nature of the evidence is relevant.
- (4) In this section—

disclosed incriminating evidence means evidence of, or evidence directly or indirectly derived from, the document or information that might tend to incriminate the individual.

Chapter 9 Miscellaneous provisions

Part 1 Access by valuer-general to information

243 Giving State government information to valuer-general

- (1) The following entities must give the valuer-general any information relating to the performance of their functions that the valuer-general requires—
 - (a) the State revenue commissioner;
 - (b) the land registrar;
 - (c) the registrar of the Supreme Court;
 - (d) every public service officer.
- (2) The information must be given at the time and in the way required by the valuer-general.

244 Giving local government information to valuer-general

- (1) A local government and a local government officer must allow the valuer-general to take, for the valuer-general's information, a copy of, or extract from, a valuation-related document of the local government.
- (2) A local government must, if the valuer-general asks, give the valuer-general a copy, or extracts, of its valuation-related documents.
- (3) A local government must give the valuer-general—
 - (a) within 1 month after auctioning land for unpaid rates, whether or not the land was sold—information about the sale or proposed sale; and
 - (b) information about all lands it acquires or disposes of.
- (4) In this section—

valuation-related document, of a local government, means a rate-book, or document of the local government relating to valuations.

Part 2 Notice of changes concerning land

245 Notice of change of ownership

- (1) If a person acquires or disposes of land, the person must give the valuer-general notice in the combined form about the acquisition or disposal within 30 days.

Maximum penalty—50 penalty units.

- (2) In this section—

combined form means an approved form giving information required under the following—

- (a) this section;
- (b) the *Foreign Ownership of Land Register Act 1988*;

- (c) the Land Tax Act;
- (d) the local government legislation;
- (e) the *Duties Act 2001*;
- (f) the *Water Act 2000*.

246 Requirement to fix defective ownership change notice

- (1) This section applies if—
 - (a) a person has given, or purported to give, the valuer-general an ownership change notice; and
 - (b) the valuer-general considers the notice is wrong, incomplete or defective (the *defect*).
- (2) The valuer-general may require the person to fix the defect within a stated reasonable period.
- (3) The requirement must state what the defect is.
- (4) The person must comply with the requirement.
Maximum penalty for subsection (4)—50 penalty units.

Part 3 General service provisions

247 General address for service

- (1) The valuer-general may serve a notice or other document on anyone for a purpose under this Act by serving it on the person's address for service.
- (2) For subsection (1), a person's address for service is taken to be the person's address for service last notified to the valuer-general.
- (3) If an address for service is given for more than 1 person, the valuer-general may give notice to all of them at that address.
- (4) Subsection (5) applies if—

- (a) a person has not given the valuer-general an address for service; or
- (b) the following apply for a person—
 - (i) a person has given the valuer-general an address for service;
 - (ii) the valuer-general's records show that the person's address has changed;
 - (iii) the person has not given the valuer-general notice of the change.
- (5) The person's electronic or other address as stated in any document in the valuer-general's custody is taken to be the person's address for service.
- (6) This section applies subject to section 153.

247A Electronic service

- (1) This section applies if—
 - (a) the valuer-general wishes to serve a notice or other document on a person for a purpose under this Act; and
 - (b) the person's address for service is an electronic address.
- (2) The valuer-general may serve the document on the person by an electronic communication to the electronic address.
- (3) The electronic communication must—
 - (a) attach the document; or
 - (b) include the content of the document; or
 - (c) include an electronic link that allows the person to view and obtain a copy of the document mentioned in paragraph (a), or the content mentioned in paragraph (b), for a reasonable period.
- (4) To remove any doubt, it is declared that subsection (3)(c) is satisfied whether or not the person is required to take another step, including, for example, accepting terms and conditions

of the electronic link, to access, and obtain a copy of, the document mentioned in subsection (3)(a), or the content mentioned in subsection (3)(b).

- ~~(2) The valuer-general may serve the document on the person by electronically transmitting to the electronic address—~~
 - ~~(a) the document; or~~
 - ~~(b) a message stating the document is available for the person to view by opening a stated hyperlink.~~
- ~~(3) For subsection (2)(b), the person is taken to have been served with the document if it was able to be viewed at the location accessed by opening the hyperlink—~~
 - ~~(a) when the communication was transmitted (the *sending time*); and~~
 - ~~(b) for a period after the sending time that, in all the circumstances, was reasonable to allow the person to open the hyperlink and read or copy the document.~~
- ~~(4) Subsection (3) applies whether or not the person opened the hyperlink.~~
- (5) This section does not limit the *Acts Interpretation Act 1954*, section 39 or the *Electronic Transactions (Queensland) Act 2001*.
- (6) In this section—
electronic communication see the *Electronic Transactions (Queensland) Act 2001*, schedule 2.

248 Substituted service

- (1) This section applies if the valuer-general wishes to give an owner of land or other person a notice or other document relating to this Act and—
 - (a) the valuer-general's records show that the person—
 - (i) is absent from the State; and

- (ii) does not have an attorney or agent in the State to whom the notice or document may be given; or
 - (b) the person can not, after reasonable inquiry, be found.
- (2) The notice or document may be given to the person by—
- (a) posting it to the person at the address of the land to which it relates; or
 - (b) placing it on a conspicuous part of the land to which it relates; or
 - (c) publishing a copy of it in the gazette.

Part 4 Legal provisions

Division 1 Proceedings

249 Offence to give valuer-general false or misleading information

- (1) A person must not give the valuer-general information relating to the administration of this Act that the person knows is false or misleading in a material particular.

Maximum penalty—50 penalty units.

- (2) For subsection (1), it does not matter whether the information is given orally or in a document.
- (3) A proceeding for an offence against subsection (1) must start within 1 year after the commission of the offence or its commission comes to the valuer-general's knowledge, whichever is the later.

250 Offences under Act are summary

An offence against this Act is a summary offence.

Division 2 Evidentiary provisions

251 Application of div 2

This division applies to a proceeding under or relating to this Act.

252 Valuer-general's appointment and authority

- (1) The following must be presumed unless a party to the proceeding, by reasonable notice, requires proof of it—
 - (a) a person's appointment as the valuer-general;
 - (b) the valuer-general's power to do anything under an Act;
 - (c) that a document bearing the valuer-general's written, printed or stamped name was made with the valuer-general's authority.
- (2) Judicial notice must be taken of the name and signature of a person who is or was the valuer-general.
- (3) A document is taken to be signed by the valuer-general if it bears the valuer-general's written, printed or stamped signature instead of the valuer-general's signature.
- (4) Subsection (3) does not apply if the valuer-general's name was written, printed or stamped on the document without the valuer-general's authority.

253 Certified map or plan

A valuer-general's certificate stating that a document is a copy of a map or plan purporting to be made or issued by a department or local government, is evidence of the matters stated or outlined on the map or plan.

254 Valuation notices

A valuer-general's certificate stating that it is a copy of a valuation notice is evidence of the matters stated on the notice.

255 Publication and availability of valuation roll information

A valuer-general's certificate stating any of the following matters is evidence of the matter—

- (a) that on a stated day the valuer-general gave public notice under section 78 about stated unprotected valuation roll information;
- (b) that on a stated day, or during a stated period, unprotected valuation roll information about an annual valuation was publicly available under section 76;
- (c) that on a stated day, or during a stated period, a stated notice was published on the department's website;
- (d) that on a stated day, or during a stated period, a stated notice was published in a newspaper circulating in the area to which the notice related.

256 Particular evidentiary provisions for valuation appeals

- (1) This section applies for a valuation appeal.
- (2) However, this section does not limit the application of any other provision of this division to a valuation appeal.
- (3) A valuer-general's certificate stating the amount of the value of site improvements or non-site improvements concerning the objector's land is—
 - (a) evidence of the value of the site improvements, non-site improvements or of all of the improvements; and
 - (b) sufficient evidence of that value in the absence of any other evidence enabling the Land Court to conclude another amount should be decided to be the value.

- (4) A valuer-general's certificate stating a document was received by the valuer-general from the appellant during the course of the objection is evidence of the contents of the document and any opinions contained in it.

257 Other evidentiary provisions

A valuer-general's certificate stating any of the following matters is evidence of the matter—

- (a) that a stated document of any of the following types is a document given, issued, kept or made under this Act—
- (i) a valuation notice;
 - (ii) an objection decision;
 - (iii) an appointment, approval or decision;
 - (iv) a direction, notice or requirement;
 - (v) a valuation roll;
 - (vi) a report;
 - (vii) another record;
- (b) that a stated document is another document kept under this Act;
- (c) that a stated document is a copy of, or an extract from or part of, a document mentioned in paragraph (a) or (b);
- (d) that a copy of a stated document signed by an owner of land was given to the valuer-general;
- (e) that a stated document is a true copy of valuation roll information for particular land on a stated day;
- (f) that the valuer-general was given stated information under chapter 3, part 4 for an objection;
- (g) that on a stated day—
- (i) a stated person was given a stated correction notice, lapsing notice, decision, information requirement, direction or notice under this Act; or

- (ii) a stated requirement under this Act was made of a stated person;
- (h) that a stated amount is payable under this Act by a stated person and has not been paid;
- (i) the following for a person—
 - (i) the person has given the valuer-general a stated address for service;
 - (ii) the valuer-general's records show that the person's address has changed;
 - (iii) the person has not given the valuer-general notice of the change.

Part 5 Recording of site improvement deductions

258 Recording of site improvement deduction in land register

- (1) This section applies if an owner of land is granted a site improvement deduction for the land.
- (2) The valuer-general may give the land registrar a notice asking the land registrar to keep a record that—
 - (a) a site improvement deduction applies to the land; and
 - (b) if ownership of the land changes, its value will change because site improvement deductions can no longer be deducted from its value.
- (3) On receiving the notice, the land registrar must keep the record so that a search of a register kept by the land registrar will show the record.
- (4) No fee is payable for the recording of anything under subsection (3).

259 Removing record

- (1) The valuer-general may give the land registrar a notice asking the land registrar to remove a record mentioned in section 258 from a register kept by the registrar.
- (2) As soon as practicable after receiving the notice, the land registrar must remove the record from the register.
- (3) No fee is payable for the removal.
- (4) The record may not be removed other than under this section.

Part 6 Other provisions

260 Confidentiality of information

- (1) This section applies to a person if—
 - (a) the person is or has been a public service employee; and
 - (b) in that capacity, the person has or had access to, or custody of, any of the following (the *designated information*)—
 - (i) protected information;
 - (ii) information given in response to an authorised person's information requirement;
 - (iii) information given to the valuer-general that is not publicly available.
- (2) The person must not—
 - (a) make a record of the designated information; or
 - (b) whether directly or indirectly, divulge or communicate the designated information; or
 - (c) use the designated information to benefit any person.

Maximum penalty—50 penalty units.

- (3) However, subsection (2) does not apply if the record is made, or the designated information is divulged, communicated or used—
- (a) to the extent necessary to perform the person’s functions under or relating to this Act; or
 - (b) with the consent of the relevant protected person or the person that gave the information; or
 - (c) as required or permitted by law.

261 Publication of particular public notices on department’s website

- (1) This section applies if an official is required under this Act to give a public notice unless the notice is a gazette notice.
- (2) This section applies even if this Act provides for a particular way in which the notice must be given.
- (3) The official must publish the notice on the department’s website for a total of at least 10 business days.
- (4) The 10 business days may ~~be~~, but need not ~~necessarily~~ be, consecutive.
- (5) Subsection (3) does not prevent the official from also giving the notice in another way the official considers appropriate.
- (6) In deciding to give the notice in another way, the official must consider the target audience for the notice.
- (7) In this section—
- give*, for a notice, includes advertise it.
- notice* includes an advertisement.
- official* means—
- (a) the Minister; or
 - (b) the valuer-general; or
 - (c) a person performing functions or exercising powers under this Act for the Minister or the valuer-general.

public notice means a notice of a public nature that is not required to be given to, or intended for, a particular person or group of persons only.

262 Limited application of Act to particular land

- ~~(1) This Act does not apply to an indigenous local government area until 30 June 2016.~~
- ~~(2) Despite subsection (1), on or before 30 June 2016, the valuer-general may do all things necessary or convenient to be done for the purposes of—
 - ~~(a) applying this Act to an indigenous local government area on and after 30 June 2016; and~~
 - ~~(b) complying with a requirement of the Act that takes effect on and after 30 June 2016.~~~~
- ~~(3) In this section—
indigenous local government area means land in the area of an indigenous local government under the *Local Government Act 2009*.~~

263 Application of provisions

If a provision of this Act applies another provision of this Act for a purpose, for that purpose the other provision applies with necessary changes.

264 Approved forms

- (1) The valuer-general may approve forms for use under this Act.
- (2) A form approved for use under this Act may be combined with, or used together with, an approved form under another Act.

265 Regulation-making power

- (1) The Governor in Council may make regulations under this Act.
- (2) A regulation may—
 - (a) be made about any of the following—
 - (i) the functions and powers of valuers;
 - (ii) the form of the valuation roll;
 - (iii) the fees payable under this Act; and
 - (b) provide for a maximum penalty of not more than 20 penalty units for contravention of the regulation.
- (3) Subsections (4) to (6) apply if any matter required under this Act to be done or made within a particular period (the *required period*) can not be, or is not, so done or made.
- (4) A regulation may fix a further or other period (the *fixed period*) for making or doing the matter.
- (5) However the regulation may be made only because of unusual circumstances or because a strict application of the required period would lead to a harsh or unjust result.
- (6) Subsection (4) applies whether or not the required period has ended.
- (7) A matter done or made within the fixed period is as valid as if it had been done or made within the required period.
- (8) In this section—

matter includes an act or thing.

Chapter 10 Repeal, savings and transitional provisions for Act No. 39 of 2010

Part 1 Preliminary

266 Definitions for ch 10

In this chapter—

2011 annual valuation—

- (a) for particular land, means the annual valuation of the land that takes effect on 30 June 2011; or
- (b) for a reference to valuations generally, means the annual valuations that take effect on 30 June 2011.

2011 issue day means—

- (a) if the day of issue for all 2011 annual valuations is the same—that day; or
- (b) otherwise—the last day of issue for any 2011 annual valuation.

2011 unimproved-site value difference see section 274.

2011 valuation-making day, for land, means the day on which the 2011 annual valuation of the land takes effect.

commencement means the commencement of this section.

corresponding new provision, for a former provision, means the provision or provisions of this Act that correspond, or substantially correspond, to the former provision.

Example—

Chapter 2, part 2, division 5, subdivision 2 (Exclusive use as a single dwelling house or for farming) is the corresponding new provision for former section 17.

document includes an approved form.

former provision means a provision of the repealed Valuation Act.

offset see section 274(2).

saved former provisions see section 268(1).

saved valuation see section 269(2).

separation direction see section 276(1).

Part 2 Repeal

267 Repeal of Valuation of Land Act 1944

The Valuation of Land Act 1944, 8 Geo 6 No. 3 is repealed.

Part 3 Saving of repealed Valuation Act for particular purposes

268 Operation and application of pt 3

- (1) This part continues in effect the operation of the repealed Valuation Act for particular purposes (the *saved former provisions*).
- (2) This part—
 - (a) applies despite the repeal of the repealed Valuation Act; and
 - (b) does not limit the *Acts Interpretation Act 1954*, section 20A; and
 - (c) is subject to part 4.
- (3) While the saved former provisions continue in force for a matter, this Act does not apply to the matter.

Note—

See, however, section 303 in relation to the application of this part.

269 Saving for particular valuations

- (1) The repealed Valuation Act continues in effect for the making and issuing of a valuation if it has taken effect, or is to take effect or will take effect, before 30 June 2011.
- (2) A valuation to which the repealed Valuation Act applies, or will apply, under subsection (1) is a *saved valuation*.

270 Continuance of purposes for which saved valuation may be used

Former section 72 continues to apply for a saved valuation.

271 Objections and appeals for saved valuations

- (1) This section provides for what Act applies to the making and deciding of objections and appeals relating to a saved valuation.
- (2) If the saved valuation is issued before the 2011 issue day, the repealed Valuation Act applies.
- (3) Otherwise, this Act applies.

272 Declaratory provision for former ss 29A and 107

To remove any doubt, it is declared that—

- (a) an adjustment under former section 29A—
 - (i) is, and always has been, a valuation for former parts 6 and 6A; and
 - (ii) is a saved valuation; and
- (b) for a saved valuation both before and after 30 June 2011, former sections 29A, 30 and 107 continue in effect according to their terms.

273 Acts and omissions before commencement

The repealed Valuation Act continues to apply to an act done or omission made for the repealed Act before the commencement.

Part 4 Transitional provisions

Division 1 Offset for change to particular site values for non-rural land

Subdivision 1 The offset

274 Offset for 2011 unimproved-site value difference

- (1) This section applies to land if—
 - (a) immediately before the 2011 valuation-making day, the land had an unimproved value under the repealed Valuation Act; and
 - (b) on the 2011 valuation-making day, the land has a site value that is more than \$1m greater than the unimproved value (the *2011 unimproved-site value difference*).
- (2) Despite chapter 2, part 2, the land's value for the following years is its site value reduced by the offset under section 275 (the *offset*)—
 - (a) the year to which the 2011 annual valuation applies;
 - (b) the years to which the annual valuations up until the 2023 annual valuation apply.
- (3) Subsection (2) applies only while the same person who owned the land on the 2011 valuation-making day continues to be the owner of the land.
- (4) A person does not cease to be the owner of land if the cessation is—

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- (a) a transmission by death from the person to the person's personal representative; or
 - (b) a transfer from one joint tenant to another; or
 - (c) a transfer by right of survivorship.
- (5) If the person ceases to be an owner of a part of the land, subsection (2) does not apply to that part.
- (6) In this section, a reference to cessation of ownership includes cessation because of—
- (a) for cessation in relation to part of the land—the compulsory acquisition of the part; or
 - (b) for cessation in relation to all of the land—the compulsory acquisition of all of the land.
- (7) For this section, a person does not cease to be the owner of land while the person continues to be, whether jointly or severally, seised or possessed of or entitled to any estate or interest in the land.

275 Amount of offset

The amount of the offset for each year to which it applies is the 2011 unimproved-site value difference for the land, divided by 13, and multiplied by the following—

- (a) for the year to which the valuation effective on 30 June 2011 applies—12;
- (b) for the year to which the valuation effective on 30 June 2012 applies—11;
- (c) for the year to which the valuation effective on 30 June 2013 applies—10;
- (d) for the year to which the valuation effective on 30 June 2014 applies—9;
- (e) for the year to which the valuation effective on 30 June 2015 applies—8;

- (f) for the year to which the valuation effective on 30 June 2016 applies—7;
- (g) for the year to which the valuation effective on 30 June 2017 applies—6;
- (h) for the year to which the valuation effective on 30 June 2018 applies—5;
- (i) for the year to which the valuation effective on 30 June 2019 applies—4;
- (j) for the year to which the valuation effective on 30 June 2020 applies—3;
- (k) for the year to which the valuation effective on 30 June 2021 applies—2;
- (l) for the year to which the valuation effective on 30 June 2022 applies—1.

Example—

A owns particular non-rural land on the 2011 valuation-making day and continues to own it at all relevant times. Immediately before the 2011 valuation-making day, the land's unimproved value was \$600,000 and its site value on the 2011 valuation-making day is \$9m.

The amount of the offset is as follows—

Date of effect of annual valuation	Calculation	Amount of offset
30 June 2011	$\frac{12}{13} \times \$8,400,000$	\$7,753,846.15
30 June 2012	$\frac{11}{13} \times \$8,400,000$	\$7,107,692.31
30 June 2013	$\frac{10}{13} \times \$8,400,000$	\$6,461,538.46
30 June 2014	$\frac{9}{13} \times \$8,400,000$	\$5,815,384.62
30 June 2015	$\frac{8}{13} \times \$8,400,000$	\$5,169,230.77

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Date of effect of annual valuation	Calculation	Amount of offset
30 June 2016	$\frac{7}{13} \times \$8,400,000$	\$4,523,076.92
30 June 2017	$\frac{6}{13} \times \$8,400,000$	\$3,876,923.08
30 June 2018	$\frac{5}{13} \times \$8,400,000$	\$3,230,769.23
30 June 2019	$\frac{4}{13} \times \$8,400,000$	\$2,584,615.38
30 June 2020	$\frac{3}{13} \times \$8,400,000$	\$1,938,461.54
30 June 2021	$\frac{2}{13} \times \$8,400,000$	\$1,292,307.69
30 June 2022	$\frac{1}{13} \times \$8,400,000$	\$646,153.85
30 June 2023	nil	no offset

Subdivision 2 Existing declared parcels

276 Application of sdiv 2

- (1) This subdivision applies if—
 - (a) immediately before the commencement, a direction of the chief executive under the repealed Valuation Act was in force that parcels of land are to be valued separately (a *separation direction*); and
 - (b) the parcels were valued separately under the repealed Valuation Act.
- (2) This subdivision applies whether or not a separation declaration could be made for the parcels.

(3) For subsection (1), a record in a relevant valuation roll to the effect that a parcel is to be valued separately is evidence that a separation direction was in force at that time for the parcel.

(4) In this section—

direction includes a purported direction, whether or not it could lawfully have been made under the repealed Valuation Act.

relevant valuation roll means a valuation roll under the repealed Valuation Act in force immediately before the commencement.

277 Validation of separation directions

Each separation direction is taken to have—

- (a) been validly made under the repealed Valuation Act; and
- (b) always been validly in force under that Act.

278 Parcel becomes a declared parcel

- (1) On the commencement, each parcel the subject of a separation direction becomes a declared parcel.
- (2) However, subsection (1) does not affect the continued operation of the saved former provisions.
- (3) Also, for applying the saved former provisions, a declared parcel is taken to be a parcel the subject of a separation direction.

279 Converted declared parcel direction may be repealed

- (1) This section applies to a declared parcel under section 278.
- (2) To remove any doubt, it is declared that section 278(1) does not affect the valuer-general's power under section 53 to declare that the parcel is no longer a declared parcel.

Subdivision 3 Miscellaneous provisions

280 Deduction application can not be made if offset applied

If the offset has been applied to a valuation of land, a deduction application under section 284 can not be made for the land.

281 Objections and appeals

- (1) This section applies for an objection to a valuation to which subdivision 1 applies.
- (2) An objection ground for the valuation may include a matter relating to the application of subdivision 1 to the valuation.
- (3) However, the objection ground may be made only if it states—
 - (a) the amount the objector seeks for the offset under subdivision 1 for the valuation; and
 - (b) particulars of the amount.
- (4) If the objection does not comply with subsection (3), the objection ground is taken to be a noncompliant ground for the objection.
- (5) To remove any doubt, it is declared that this section does not otherwise alter or affect the requirements under section 113 for the objection.

282 Recording the offset in land register

- (1) If the offset applies to land, the valuer-general may give the land registrar a notice asking the land registrar to keep a record that—
 - (a) the offset applies to the land; and
 - (b) if ownership of the land changes, its value will change because the offset will no longer apply.

- (2) On receiving the notice, the land registrar must keep the record so that a search of a register kept by the land registrar will show the record.
- (3) No fee is payable for the recording of anything under subsection (2).

283 Removing record

- (1) The valuer-general may give the land registrar a notice asking the land registrar to remove a record mentioned in section 282 from a register kept by the registrar.
- (2) As soon as practicable after receiving the notice, the land registrar must remove the record from the register.
- (3) No fee is payable for the removal.
- (4) The record may not be removed other than under this section.

Division 2 Improvement allowances for existing site improvements

284 Site improvement deductions for existing site improvements

- (1) An owner of land may, as part of the objection process, make a deduction application for site improvements the owner paid for before the commencement.
- (2) However, if the deduction application is granted, the 12-year period under section 43(2)(b)(i) is changed to the part of that period that has not expired.
- (3) Subsection (2) does not otherwise limit sections 43 and 44.

Example—

A paid for site improvements to A's land done before the commencement. The land is a single lot. A is granted a site improvement deduction for the improvements and continues to own the land at all relevant times. Seven years have passed since the payment. A is entitled to a site improvement deduction for the next 5 years.

Division 3 Objections

285 Making and availability of new objection forms before commencement

- (1) This section applies if, before the commencement, the chief executive purports to approve and make available the first approved form for an objection under this Act.

Note—

If the form has not been approved, see sections 298 (References to repealed Valuation Act or former provision) and 302 (Migration of decisions and documents).

- (2) The approval of the form and the making of its availability are taken to have been validly made or done on the commencement.
- (3) Making the form available before the commencement as mentioned in subsection (1) includes publishing it on the department's website without notifying it in the gazette.
- (4) Subsections (2) and (3)—
- (a) apply despite the *Statutory Instruments Act 1992*, section 58 (*section 58*); and
 - (b) do not prevent a notice under section 58 about the form from being gazetted after the commencement.
- (5) A gazettal mentioned in subsection (4)(b) does not change the approval of the form on the commencement.

Division 4 Changeover from chief executive to valuer-general

286 Migration of performed functions to valuer-general

- (1) This section applies to a function previously performed by the chief executive under a former provision any time before the commencement.

(2) The function is taken to have been performed at the same time by the valuer-general, under the corresponding new provision.

(3) In this section—

function means any of the following under the repealed Valuation Act—

- (a) making a valuation, decision, direction, instrument, invitation or requirement;
- (b) giving an authorisation or notice;
- (c) receiving a notice or objection;
- (d) attending an objection conference;
- (e) forming an opinion;
- (f) doing an act;
- (g) omitting to do something;
- (h) delegating a power under former section 12;
- (i) giving an authorisation under former section 36;
- (j) advertising;
- (k) entering into a contract mentioned in former section 77;
- (l) certifying under former section 96;
- (m) making an approved form.

287 References to chief executive

If another Act, an approved form or a document refers to the chief executive for or under the repealed Valuation Act, the reference is taken to be a reference to the valuer-general for this Act.

288 References to chief executive in saved former provisions

Without limiting section 287, a reference to the chief executive in the saved former provisions is taken to be a reference to the valuer-general.

289 Outstanding appeals under saved former provisions

If, on the commencement, an appeal under the repealed Valuation Act was undecided, the valuer-general, instead of the chief executive, is taken to be a party to the appeal.

290 Provisions for first valuer-general

- (1) This section applies if, before the commencement, the chief executive purports to appoint the valuer-general.
- (2) The appointment is taken to have been validly made.
- (3) Despite this Act not having commenced—
 - (a) the appointment is taken to have been in effect at all times from when it was made; and
 - (b) if, before the commencement, the appointee purported to perform a function under this Act as the valuer-general, the function is taken to have been validly performed at that time.
- (4) In this section—

function includes power.

Division 5 Existing access authorisations

291 Application of div 5

This division applies if, immediately before the commencement, a person held an authorisation under former section 36.

292 Person becomes an authorised person

- (1) On the commencement, the person becomes an authorised person.
- (2) Subject to this Act, the person holds office as an authorised person for the term, and subject to any conditions, of the authorisation.

293 Conversion of existing identity card

- (1) This section applies if, immediately before the commencement—
 - (a) the person had been issued a card (however called) identifying the person as a person holding an authorisation under former section 36; and
 - (b) the card had not expired according to its terms.
- (2) The card is taken to be an identity card issued to the person as an authorised person until the earlier of the following—
 - (a) the person is issued an identity card under this Act;
 - (b) the card expires according to its terms.

Division 6 Regulations

294 Valuation of Land Regulation 2003

- (1) The *Valuation of Land Regulation 2003* remains in force for this Act.
- (2) Subsection (1) applies despite the *Statutory Instruments Act 1992*, part 7.
- (3) The regulation—
 - (a) is to be read with the changes necessary to make it consistent with, and adapt its operation to, this Act; and

- (b) may be amended or repealed by a regulation under this Act.
- (4) Without limiting subsection (3)(a), a reference in the regulation to—
 - (a) a former provision is taken to be a reference to its corresponding new provision; and
 - (b) the chief executive is taken to be a reference to the valuer-general.

Division 7 Miscellaneous provisions

297 Leases referring to the term *unimproved value*

- (1) This section applies to a reference in a lease made before the commencement to the term *unimproved value* under the repealed Valuation Act.
- (2) From the commencement, the reference is taken to be a reference to a valuation under this Act.

298 References to repealed Valuation Act or former provision

- (1) A reference in an Act or a document to the repealed Valuation Act is taken to be a reference to this Act.
- (2) A reference in an Act or a document to a former provision is taken to be a reference to its corresponding new provision.

299 Existing suppression directions

- (1) This section applies to a suppression direction in effect under the repealed Valuation Act immediately before the commencement.
- (2) On the commencement, the suppression direction becomes a suppression direction under this Act.

-
- (3) However, subsection (2) does not change the period for which the suppression direction has effect.

300 Valuation rolls

On the commencement, a valuation roll under the repealed Valuation Act becomes a valuation roll under this Act.

301 Migration of undecided applications

- (1) If, immediately before the commencement, an application has been made under a former provision, but not decided, the application is taken to have been made under the corresponding new provision.
- (2) However, subsection (1) does not change when the application was made.

302 Migration of decisions and documents

- (1) This section applies to a decision or document given under a former provision and in force immediately before the commencement.
- (2) On the commencement, the decision or document is taken to have been given under the corresponding new provision.
- (3) However, subsection (2) does not change when the decision or document was given.
- (4) In this section—
given, for a decision or document, includes its making or submission.

Land Valuation Act 2010

Chapter 11 Transitional provisions

Part 1 Transitional provision for Natural Resources and Other Legislation Amendment Act 2019
[s 303]

Chapter 11 ~~Transitional provisions for Natural Resources and Other Legislation Amendment Act 2019~~

Part 1 Transitional provision for Natural Resources and Other Legislation Amendment Act 2019

303 Application of ch 10, pt 3

- (1) From the commencement, chapter 10, part 3 ceases to have any effect other than to the extent provided under subsection (2).
- (2) Chapter 10, part 3 continues to apply in relation to a relevant proceeding that, before the commencement, was started but not finally dealt with.
- (3) This section applies despite the *Acts Interpretation Act 1954*, sections 20 and 20A.
- (4) In this section—

relevant proceeding means a proceeding relating to a decision of the valuer-general about a saved valuation.

Part 2

Transitional provisions for Land Valuation Amendment Act 2023

304 Existing separation guidelines made by valuer-general

- (1) This section applies to guidelines, about the circumstances in which the valuer-general will make a separation declaration, made by the valuer-general under former section 54 before the commencement.
- (2) The guidelines are taken to be a guideline made by the valuer-general under section 6A.
- (3) However, the valuer-general is not required to table the guideline in the Legislative Assembly under section 6A(6).
- (4) To remove any doubt, it is declared that the guideline may be amended or replaced by a later guideline made under section 6A.
- (5) In this section—
former section 54 means section 54 of this Act as in force from time to time before the commencement.

305 Objection to valuation made before commencement

- (1) This section applies if—
 - (a) before the commencement, an owner objected to a valuation of the owner's land; and
 - (b) immediately before the commencement, the valuer-general had not decided the objection.
- (2) The objection must be dealt with as if the *Land Valuation Amendment Act 2023* had not been enacted.

Not authorised—indicative only

Schedule Dictionary

section 3

~~*2011 annual valuation*, for chapter 10, see section 266.~~

~~*2011 issue day*, for chapter 10, see section 266.~~

~~*2011 unimproved site value difference*, for chapter 10, see section 266.~~

~~*2011 valuation-making day*, for chapter 10, see section 266.~~

address for service includes an electronic address given for service.

Examples of an electronic address—

~~an email address, an internet protocol (IP) address, the address of a digital mailbox~~

agent includes a person who, in Queensland, has for someone else (*the principal*) the lawful control or disposal of any land belonging to the principal, or the lawful control, receipt or disposal of any rents, issues or proceeds gained from the principal's land.

annual valuation see section 5(3)(a).

appeal period, for a provision about a valuation appeal, see section 157(2).

appeal response amendment, for a valuation, see section 161(1).

appeals process see section 156(4)(a).

appellant, for a provision about a valuation appeal, means the objector who filed the notice of the valuation appeal for the appeal or a new owner who, under section 156, becomes entitled to carry on the appeal.

approved form means the form approved under section 264.

assent means the date of assent of this Act.

assistant, for chapter 8, part 4, division 1, subdivision 2, see section 234(1)(b).

authorised person means a person who holds appointment as an authorised person under chapter 8, part 1.

authorised person's information requirement see section 230(4).

~~*BCCM Act* means the *Body Corporate and Community Management Act 1997*.~~

bona fide sale see section 18(1).

chairperson, for an objection conference, means a person holding appointment as its chairperson under section 126.

~~*commencement*, for chapter 10, see section 264.~~

community titles scheme means a community titles scheme under the ~~*BCCM Act*~~*Body Corporate and Community Management Act 1997*.

comparable valuation reduction, for a valuation, see section 94(2).

computer means any device for storing and processing information.

correction notice, for an objection, see section 116(2).

~~*corresponding new provision*, for chapter 10, see section 264.~~

day of effect, for a valuation, means the day it takes effect under one of the following provisions—

- (a) for an annual valuation—section 75(1);
- (b) for a maintenance valuation—chapter 2, part 5.

day of issue—

- (a) for a provision about a valuation—means the day the relevant valuation notice was issued; or
- (b) for a provision about an objection—means the day of issue for the valuation objected to.

declared parcel see section 53(5).

deduction application see section 39(1).

defective, for a valuation appeal notice, means the notice—

- (a) does not comply with the valuation appeal requirements;
or
- (b) is otherwise defective in a material particular.

~~*defective*—~~

- ~~(a) for an objection—see section 114(2); or~~
- ~~(b) for a valuation appeal notice—means that the notice—~~
 - ~~(i) does not comply with the valuation appeal requirements; or~~
 - ~~(ii) is otherwise defective in a material particular.~~

designated area, for chapter 2, part 3, division 4 see section 60.

developed land means land improved by the construction of a building or other facility reasonably capable of being used.

development see the Planning Act, schedule 2.

development approval means—

- (a) a development approval under the Planning Act; or
- (b) a PDA development approval under the *Economic Development Act 2012*.

electronic address includes an email address, internet protocol address, digital mailbox address and mobile telephone number.

~~*document*, for chapter 10, see section 266.~~

expected realisation see section 17(1).

external review, for a decision, means a review of the decision by QCAT under the QCAT Act.

farming see section 48.

file, for a valuation appeal, means file in the Land Court registry.

~~*Forestry Act* means the *Forestry Act 1959*.~~

Forestry Act chief executive means the chief executive of the department in which the ~~Forestry Act~~ Forestry Act 1959 is administered.

~~**former**, for chapter 10, see section 266.~~

~~**former provision**, for chapter 10, see section 266.~~

geothermal lease means a geothermal production lease under the *Geothermal Energy Act 2010*.

GHG lease means a GHG injection and storage lease under the *Greenhouse Gas Storage Act 2009*.

~~**ground requirement**, for an objection ground, see section 112(3).~~

identity card, for a provision about authorised persons, means an identity card issued under section 220(1).

improved, for land, means land other than land in its natural state.

information notice means—

- (a) for chapter 5, a notice complying with the QCAT Act, section 157(2); or
- (b) for a decision under chapter 6, part 3, a notice stating—
 - (i) the reasons for the decision; and
 - (ii) that the person given the notice may appeal against the decision to a Magistrates Court within 42 days after the day the person receives the notice; and
 - (iii) how to appeal.

information requirement see section 136.

initial assessment decision see section 114(1).

~~**Integrated Resort Act** means the *Integrated Resort Development Act 1987*.~~

land—

- (a) for a provision—
 - (i) about a valuation or valuation notice—means the land the subject of the valuation or notice; or

- (ii) about an objection or valuation appeal—means the land the subject of the valuation; and
- (b) may comprise—
 - (i) 1 or more lots or parcels; or
 - (ii) a combination of lots and parcels.

Land Act see section 6(1)(c).

Land Act rental means rental payable under the Land Act for a Land Act tenure.

Land Act rental valuation see section 6(4).

Land Act tenure—

- 1 A *Land Act tenure* is a lease, licence or permit under the Land Act.
- 2 In a provision about a Land Act rental valuation, a reference to the Land Act tenure is the Land Act tenure the subject of the valuation.

Land Court registrar means the registrar of the Land Court and includes a deputy registrar of the court.

land registrar means the registrar of titles under the Land Title Act or another person responsible for keeping a register for dealings in land.

land tax means land tax levied under the Land Tax Act, section 6.

Land Tax Act see section 6(1)(a).

land tax valuation see section 6(2).

Land Title Act means the *Land Title Act 1994*.

lapsing notice, for an objection, see section 139(2).

local government—

- (a) for a provision about particular land—means the local government in whose area the land is located; or
- (b) for a provision about a valuation—means the local government in whose area the land the subject of the valuation is located.

Local Government Act means the *Local Government Act 2009*.

local government area, for a provision about land, means the local government area in which the land is located.

local government legislation means all or any of the following—

- (a) the Local Government Act;
- (b) the *City of Brisbane Act 2010*.

Note—

This includes any regulations made under the Acts—see the *Acts Interpretation Act 1954*, section 7.

lot means—

- (a) a lot under the Land Title Act; or
- (b) a separate, distinct parcel for which an interest is recorded in a register under the Land Act; or
- (c) common property for a community titles scheme; or
- (d) a lot or common property to which the *Building Units and Group Titles Act 1980* continues to apply; or
- (e) a community or precinct thoroughfare under the *Mixed Use Development Act 1993*; or
- (f) a primary or secondary thoroughfare under the ~~Integrated Resort Act~~*Integrated Resort Development Act 1987* or the ~~Sanctuary Cove Act~~*Sanctuary Cove Resort Act 1985*; or
- (g) land in the area of a mining lease, geothermal lease, GHG lease or petroleum lease; ~~or~~
- (h) other land that is land on which rates may be levied under the *City of Brisbane Act 2010*, section 95 or the *Local Government Act 2009*, section 93; or
- (i) any other land for which a valuation is required or authorised for a statutory purpose.

maintenance valuation see section 5(3)(b).

making, for a provision about a valuation, means that the valuation has been decided and the valuer-general is ready to issue a valuation notice for the valuation.

mining lease means a mining lease ~~to which~~ under the Mineral Resources Act 1989 applies, chapter 6, part 1 or 2.

~~**noncompliant ground**, for an objection, see section 112(6).~~

non-rural land see section 8.

non-site improvements, for land, see section 24.

notice means a notice in writing.

object, for a provision about a valuation, means to make an objection to the valuation.

objected, for a provision about a valuation, means that an objection has been made to the valuation.

objection—

- 1 An *objection* is an objection against a valuation, including any attachments to it, made under chapter 3.
- 2 For a provision about an objection conference, a reference to the objection is a reference to the objection the subject of the conference.
- 3 For a provision about a valuation appeal, a reference to the objection is a reference to the objection the subject of the objection decision.

objection conference see section 120(1).

objection decision, for a provision about an objection or appeal, means the valuer-general's decision on the objection.

objection decision notice, for a provision about an objection or valuation appeal, means the notice for the objection decision given under section 151(1).

objection ground see section 113(1)(d).

objection process see section 106(4)(a).

objector, for a provision about an objection, means the person who made the objection.

objector's land, for a provision about an objection, means the land the subject of the objection.

occupier, of premises, means—

- (a) any person who apparently occupies the premises; or
- (b) an owner of the premises.

~~offset, for chapter 10, see section 266.~~

original decision see section 175(1) and (2).

outstanding information, for an information requirement, see section 139(2)(a).

owner, of land—

- 1 An *owner* of land is the person who—
 - (a) is entitled to receive the rent for the land; or
 - (b) would be entitled to receive the rent for the land if it were leased at a rack-rent.

Note—

Rack-rent of land is the highest possible rent for the land. It implies that the land is leased commercially.

- 2 However, the term does not include the State.
- 3 An *owner* of land includes each of the following—
 - (a) for freehold land—its registered proprietor;
 - (b) a purchaser of land to be held as freehold land that is being purchased from the State under an Act;
 - (c) a lessee of land held from the State, and any manager, overseer or superintendent of the lessee who resides on the land;
 - (d) the holder or lawful occupier of a geothermal lease, GHG lease, mining lease or petroleum lease;
 - (e) a lessee of land held, or the holder of a licence or permission to occupy, from any of the following—
 - (i) the coordinator-general;
 - (ii) a GOC;

- (iii) a rail government entity;
 - (iv) a local government;
 - (v) MEDQ under the *Economic Development Act 2012*;
 - (vi) the Forestry Act chief executive;
 - (vii) a water authority;
 - (f) a lessee of land held from a local government that holds the land under a lease from the State;
 - (g) the holder of—
 - (i) an occupation permit or stock grazing permit under the Forestry Act; or
 - (ii) a permission to occupy under the Land Act;
 - (h) a licensee under the Land Act.
- 4 A reference in paragraph 3 to a lessee includes, if a person or entity representing the State is the lessee of State land, a sublessee from the person or entity.
- 5 Despite paragraphs 1 to 4, the *owner* of land means—
- (a) for a rating valuation—the person who, under the local government legislation, must pay rates for the land; or
 - (b) for a Land Act rental valuation—the person who must pay Land Act rental for the land; or
 - (c) for a land tax valuation—the person who, under the Land Tax Act, must pay land tax for the land.
- 6 The chief executive of the department in which the *Housing Act 2003* is administered is the *owner* of land leased by that chief executive under that Act.

ownership change notice means a notice under section 245.

parcel means a part of a lot, including, for example—

- (a) a declared parcel; and
- (b) the land remaining in a lot after part of the lot is made a declared parcel.

~~**parcel** means—~~

- ~~(a) land that is a lot; or~~
- ~~(b) a part of a lot that is a declared parcel.~~

~~**partially complies**, with a ground requirement, see section 112(5).~~

party, for a provision about an objection conference, means the valuer-general or the objector.

person includes—

- (a) a person or entity representing the State; and
- (b) a society, institute, partnership or other body, even if not incorporated; and
- (c) a trustee or agent.

petroleum lease means a petroleum lease under the *Petroleum Act 1923* or the *Petroleum and Gas (Production and Safety) Act 2004*.

place, for chapter 8, see section 224(1).

Planning Act means the *Planning Act 2016*.

planning scheme means—

- (a) for sections 8 and 10—
 - (i) in relation to land that is in a priority development area under the *Economic Development Act 2012*—the relevant development instrument under that Act for the area; or
 - (ii) otherwise—a planning scheme under the Planning Act; or
- (b) for sections 33 and 96—
 - (i) in relation to land that is in, or is PDA-associated land for, a priority development area under the *Economic Development Act 2012*—the relevant development instrument under that Act for the area; or
 - (ii) a planning scheme under the Planning Act.

premises, for chapter 8, see section 224(2).

properly made, for an objection, see section 112.

protected information means information the subject of—

- (a) a suppression direction; or
- (b) exclusion required under section 199.

protected person see section 189(1).

rail government entity see the *Transport Infrastructure Act 1994*, schedule 6.

rateable land means rateable land under the local government legislation.

rates means rates under the local government legislation.

rating valuation see section 6(3).

reconfigured, for land, means a reconfiguration of the land within the meaning of the Planning Act.

relevant lot or parcel, for chapter 2, part 2, division 5, subdivision 3, see section 49(1) and (2).

~~*relevant parcel*, for chapter 2, part 2, division 5, subdivision 3, see section 49.~~

repealed Land Tax Act means the repealed *Land Tax Act 1915*.

repealed Valuation Act means the *Valuation of Land Act 1944* repealed under section 267.

required period see section 140(1)(b).

Resource Act see the *Mineral and Energy Resources (Common Provisions) Act 2014*, section 9.

roll means valuation roll.

rural land see section 9.

rural land application see section 12(1).

~~*Sanctuary Cove Act* means the *Sanctuary Cove Resort Act 1985*.~~

~~*saved former provisions*, for chapter 10, see section 266.~~

~~*saved valuation*, for chapter 10, see section 266.~~

separation declaration, for a parcel, see section 53(1).

~~*separation direction*, for chapter 10, see section 266.~~

single dwelling house see section 47.

site improvement deduction see section 38.

site improvements, for land, see section 23.

site value, for land, means its site value under chapter 2, part 2, division 3.

State revenue commissioner means the Commissioner of State Revenue under the *Taxation Administration Act 2001*.

statutory purpose, for a provision about a valuation, means a purpose mentioned in section 6.

subdivide—

- 1 To *subdivide* land means to divide it into parts.
- 2 Land may be divided into parts by—
 - (a) sale, conveyance, transfer or partition; or
 - (b) an agreement, conveyance or instrument between living persons under which a part of the land becomes immediately available for separate disposition or occupation; or
 - (c) registering a plan of subdivision for the land in the land registry.
- 3 An agreement, conveyance or instrument mentioned in paragraph 2(b) includes a lease only if—
 - (a) the lease's term, or the term together with any period of renewal available under the lease, is longer than 5 years; or
 - (b) the lease is from a GOC or rail government entity of land leased, by the GOC or rail government entity—
 - (i) from the State; or
 - (ii) from a lessee of the State; or

(c) the lease is from a department of the State, or an entity representing the State, of land leased by the department or entity from the State; or

(d) the lease is from a local government that holds the land under a lease from the State.

4 Otherwise, paragraph 2(b) does not include a lease of land from the State.

suppression direction see section 186(1).

trustee, in addition to every person appointed or constituted trustee by an act of the parties, or by order or declaration of a court, or by operation of law, includes—

(a) an executor or administrator, guardian, committee, receiver, or liquidator; and

(b) every person having or taking upon himself or herself the administration or control of land affected by any express or implied trust, or acting in any fiduciary capacity, or having possession, control or management of the land owned by a person under any legal or other disability.

unimproved, for land, means land in its natural state.

unimproved value, for land, means its unimproved value under chapter 2, part 2, division 3.

unprotected valuation roll information means valuation roll information that is not protected information.

unusual circumstances includes civil disturbance, extreme climatic conditions, industrial action, changes in the way valuations are made and computer failure.

usual objection period see section 109(1)(a).

valuation—

1 Generally, *valuation* has the meaning given under section 5(2).

2 The term does not include an assessment under section 209.

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- 3 In a provision about an objection, a reference to the valuation is a reference to the valuation the subject of the objection.
- 4 In a provision about a valuation appeal on an objection, a reference to a valuation is a reference to the valuation the subject of the objection.

valuation appeal means an appeal against an objection decision.

valuation appeal notice see section 157(1).

valuation appeal requirements see section 157(5).

valuation day means—

- (a) for a provision about an annual valuation—the valuation day fixed under section 72; or
- (b) for a provision about a valuation other than an annual valuation (the **subject valuation**)—the valuation day fixed under section 72 for the annual valuation in effect for the subject valuation; or
- (c) for a provision about valuations generally—the valuation day for any relevant valuation; or
- (d) for a provision about an objection—the valuation day for the valuation the subject of the objection.

valuation notice means a notice of valuation under section 79 or 80.

valuation roll means a valuation roll the valuer-general keeps under section 180(1).

valuation roll information—

- (a) generally—see section 181(1); or
- (b) for a provision about a parcel—means valuation roll information about the parcel; or
- (c) for a provision about a valuation—means valuation roll information about the valuation.

valuation sought, for a provision about an objection or an appeal against an objection decision, means the amount the objector seeks for the valuation.

value, of land, see section 7.

valuer-general means the Valuer-General appointed under section 205.

valuer-general's certificate, issued by the valuer-general, means a certificate purporting to be signed by the valuer-general.

water authority means a water authority established under the *Water Act 2000*.

water entitlement notice see the *Water Act 2000*, schedule 4.

water licence see the *Water Act 2000*, schedule 4.

weighted bond rate see section 21.

zoned rural land see section 10.