



# Valuation of Land Act 1944

Reprinted as in force on 27 October 2004

**Note—This reprint gives effect to a significant retrospective amendment under 2008 Act No. 10 (see also endnote 10)**

Reprint No. 5D revised edition

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# Information about this reprint

This Act is reprinted as at 27 October 2004. The reprint shows the law as amended by all amendments that commenced on or before that day (Reprints Act 1992 s 5(c)).

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

Minor editorial changes allowed under the provisions of the Reprints Act 1992 have also been made to use aspects of format and printing style consistent with current drafting practice (s 35).

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

**Also see endnotes for information about—**

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

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

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Revised edition indicates further material has affected existing material. For example—

- a correction
- a retrospective provision
- other relevant information.



## Queensland

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# Valuation of Land Act 1944

[as amended by all amendments that commenced on or before 27 October 2004]

**An Act to make better provision for determining the valuation of land for rating and taxing purposes, and for matters incidental thereto or consequent thereon**

## Part 1 Preliminary

### 1 Short title

This Act may be cited as the *Valuation of Land Act 1944*.

### 2 Definitions

In this Act—

***agent*** includes every person who, in Queensland, for or on behalf of any person (***the principal***) has the control or disposal of any land belonging to the principal, or the control, receipt or disposal of any rents, issues, or proceeds derived from any such land.

***annual valuation*** means a valuation of all lands in an area made pursuant to part 4.

***annual valuation notice*** see section 41A.

***approved form*** means a form approved by the chief executive.

***area*** means the area of a local government (other than an Aboriginal or Torres Strait Islander local government).

***development approval*** see the *Integrated Planning Act 1997*, schedule 10.

***discounted valuation period*** see section 25.

***hotel licence*** means a licence under the *Liquor Act 1992*.

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***improved value*** of land has the meaning given by section 4.

***improvements*** has the meaning given by section 6.

***local planning instrument*** see the *Integrated Planning Act 1997*, schedule 10.

***mineral*** has the meaning given by the *Mineral Resources Act 1989*.

***mining lease*** means a mining lease to which the *Mineral Resources Act 1989* applies.

***owner*** of land has the meaning given by section 7.

***parcel of land*** means every part of an area of land which is separately held by any owner, or any part of an area of land which the chief executive directs should be valued as a separate parcel.

***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*.

***property identification number***, for a parcel of land, means the property identification number assigned to the parcel in the valuation roll.

***protected person*** see section 75B(2).

***registrar*** of the Land Court includes a deputy registrar of the Land Court.

***resource operations plan*** see the *Water Act 2000*, schedule 4.

***return*** includes all returns, notices, declarations, statements and information prescribed or required by the chief executive to be furnished.

***roll*** means valuation roll.

***subdivide*** land has the meaning given by section 8.

***Sun Water*** means the entity corporatised under the *Government Owned Corporations (State Water Projects Corporatisation) Regulation 2000*.

***suppression direction*** means a direction under section 75B(2).

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

- (a) the 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 value*** of land has the meaning given by section 3.

***valuation*** means valuation under this Act.

***valuation for rental purposes*** means the valuation under section 15 of land in a lease, licence or permit granted or issued under the *Land Act 1994*.

***valuation roll*** means a valuation roll under section 47(1).

***value of improvements*** has the meaning given by section 5.

***valuer*** means a valuer registered under the *Valuers Registration Act 1992*.

***water authority*** means a water authority established under the *Water Act 2000*.

***water licence*** see the *Water Act 2000*, schedule 4.

### **3 Meaning of *unimproved value***

- (1) For the purposes of this Act—

***unimproved value*** of land means—

- (a) in relation to unimproved land—the capital sum which the fee simple of the land might be expected to realise if

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offered for sale on such reasonable terms and conditions as a bona fide seller would require; and

- (b) in relation to improved land—the capital sum which the fee simple of the land might be expected to realise if offered for sale on such reasonable terms and conditions as a bona fide seller would require, assuming that, at the time as at which the value is required to be ascertained for the purposes of this Act, the improvements did not exist.
- (2) However, the unimproved value shall in no case be less than the sum that would be obtained by deducting the value of improvements from the improved value at the time as at which the value is required to be ascertained for the purposes of this Act.
- (2A) The assumption mentioned in subsection (1), definition *unimproved value*, paragraph (b) is limited to the notional removal of the improvements only as at the time of valuation.
  - (2B) For subsections (1) and (2), the unimproved value of land includes any increase in the value of the land that has happened in connection with—
    - (a) a local planning instrument; or
    - (b) a development approval or other approval or authority under an Act, other than a hotel licence, relating to the land or an improvement of the land.
  - (2C) Nothing in subsection (1) or (2) requires an assumption, in relation to improved land, that the improvements have never been made.
- (3) In addition, the restrictions and limitations in any deed of grant or certificate of title in respect of any racecourse shall be disregarded in ascertaining the unimproved value of the land of the racecourse concerned.
  - (4) Notwithstanding anything contained in this section, in determining the unimproved value of any land it shall be assumed that—
    - (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, at the date to which the valuation relates;  
and

- (b) such improvements may be continued or made on the land as may be required in order to enable the land to continue to be so used;

but nothing in this subsection prevents regard being had, in determining that value, to any other purpose for which the land may be used on the assumption that any improvements referred to in subsection (1) had not been made.

#### **4 Meaning of *improved value***

For the purposes of this Act—

*improved value* means, in relation to land, the capital sum which the fee simple of the land, including improvements, might be expected to realise if offered for sale on such reasonable terms and conditions as a bona fide seller would require.

#### **5 Meaning of *value of improvements***

- (1) The *value of improvements* means, in relation to land, the added value which the improvements give to the land at the time as at which the value is required to be ascertained for the purposes of this Act, irrespective of the cost of the improvements, including in such added value the value of any hotel licence the value of which has been included in the improved value.
- (2) However, the added value shall in no case exceed the cost that should reasonably be involved in effecting, at the time as at which the value is required to be ascertained for the purposes of this Act, improvements of a nature and efficiency equivalent to the existing improvements.

#### **6 Meaning of *improvements***

- (1) *Improvements* means, in relation to land, improvements thereon or appertaining thereto, whether visible or invisible, and made or acquired by the owner or the owner's predecessor in title, and includes all such destruction of

suckers and seedlings as is incidental to the destruction of timber, and also includes the destruction of other vegetable growths and of animal pests on the land to the extent to which such destruction retains its utility, but does not include the destruction by any person of any such growths or pests which are allowed to establish themselves on the land during the ownership, except to the extent (if at all) to which it restores wholly or partly so much of the utility of a previous improvement in the nature of the destruction of such growths or pests as is, by the subsequent provisions of this definition, deemed to have been lost, and any improvement consisting of the destruction of such growths or pests, by whomsoever the same may be effected, shall be deemed to have lost its utility to the extent to which, after it has been made, other growths or pests (as the case may be) are allowed to establish themselves on the land.

- (2) In deciding the unimproved value of land, the term does not include invisible improvements, other than timber treatment, made by the State, the Commonwealth, a local government or a GOC unless the expenditure on the invisible improvements has been recouped, other than by the payment of rent, rates or taxes—
  - (a) from a purchaser from the State, the Commonwealth or a local government; or
  - (b) from a lessee of land from the State, the Commonwealth, a local government or a GOC.
- (3) However, the term includes invisible improvements, other than timber treatment, on land if a GOC is the owner of the land for rating and land tax purposes.
- (4) In this section, a reference to the State or the Commonwealth includes a reference to a statutory body representing the State or Commonwealth.

## **7 Meaning of *owner***

- (1) An *owner* of land is the person who—
  - (a) is entitled to receive the rent for the land; or

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- (b) would be entitled to receive the rent for the land if it were leased at a rack-rent.<sup>1</sup>
- (2) However, an owner does not include the State, but includes—
- (a) a registered proprietor of freehold land; and
  - (b) a purchaser of land to be held as freehold land that is being purchased from the State under an Act; and
  - (c) a lessee of land held from the State, and any manager, overseer or superintendent of the lessee who resides on the land; and
  - (d) the holder or lawful occupier of a mining lease; and
  - (e) a lessee of land held from, or the holder of a licence or permission to occupy from—
    - (i) the coordinator-general; or
    - (ii) a GOC; or
    - (iii) a local government; or
    - (iv) the Minister administering the *Industrial Development Act 1963*; or
    - (v) the chief executive of the department responsible for the administration of the *Forestry Act 1959*; or
    - (vi) a water authority; and
  - (f) the holder of—
    - (i) an occupation permit or stock grazing permit under the *Forestry Act 1959*; or
    - (ii) a permission to occupy under the *Land Act 1994*; and
  - (g) a licensee under the *Land Act 1994*.
- (3) A reference in subsection (2) 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.
- (4) Despite subsections (1) to (3), **owner** of land means—

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<sup>1</sup> Rack-rent of land is a rent for the land that is the highest possible rent for the land. It implies that the land is leased commercially.

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- (a) in relation to a valuation of the land for rating purposes—the person who is responsible for payment of the rates; or
- (b) in relation to a valuation of the land for rental purposes—the person who is responsible for payment of the rental; or
- (c) in relation to a valuation of the land for land tax purposes—the person who is responsible for payment of the land tax.

**8 Meaning of *subdivide***

- (1) *Subdivide* land means divide land 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) the registration of a plan of subdivision, for the land, in the land registry kept under the *Land Title Act 1994*.
- (3) An agreement, conveyance or instrument mentioned in subsection (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, of land leased by the GOC—
    - (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.
- (4) Otherwise, subsection (2)(b) does not include a lease of land from the State.



**9 Housing chief executive as owner**

- (1) To remove any doubt, the housing chief executive—
- (a) is taken to be the owner of land leased by the housing chief executive under the *Housing Act 2003*; and
  - (b) may, under part 6, object to and, under part 6A, appeal against the chief executive's valuation of the land.

- (2) In this section—

*housing chief executive* means the chief executive of the department in which the *Housing Act 2003* is administered.

**Part 2 Administration****10 References to valuer-general**

A reference in any Act or document to the valuer-general is a reference to the chief executive.

**12 Delegation**

- (1) The chief executive may delegate to an appropriately qualified person the following powers—
- (a) the chief executive's powers under this Act;
  - (b) the chief executive's powers under another Act for the valuation or categorisation of land.

- (2) In subsection (1)—

*appropriately qualified* includes having the qualifications, experience or standing appropriate to exercise the power.

*Examples of qualifications, experience or standing—*

- 1 Registration as a registered valuer under the *Valuers Registration Act 1992*.
- 2 A person's classification level in the department.

## Part 3 Valuations

### 13 Chief executive to make valuation

The chief executive must decide the unimproved value of the land to be valued for the Acts under which local authorities are established.

### 14 Deciding unimproved value of certain land

- (1) For the purpose of deciding the unimproved value of land that is not granted in fee simple, the land is taken to be land granted in fee simple.
- (2) In deciding the unimproved value of land held under a lease from the State that is subject to a restriction, limitation or other onerous covenant or condition, the chief executive must not take into account the restriction, limitation, covenant or condition.
- (4) A valuation of the unimproved value of any land made under this part shall take into account the existence and effect of any easement, registered under any Act, in respect of which such land is the dominant tenement or the servient tenement.
- (5) In making, under this part, the valuation of the unimproved value of any land—
  - (a) in respect of which a stock grazing permit granted under the *Forestry Act 1959*, section 35, the *National Parks and Wildlife Act 1975*, section 33 or the *Nature Conservation Act 1992* is in force; or
  - (b) in a lease, licence, permit or permission to occupy under the *Land Act 1994* or granted or issued by the coordinator-general or the chief executive of the department responsible for the administration of the *Forestry Act 1959*; or
  - (c) in a lease, licence or permit from Queensland Rail, SunWater or a water authority; or
  - (d) subject to a heritage agreement under the *Queensland Heritage Act 1992*, part 6; or

- (e) to which a determination of native title or an indigenous land use agreement, under the *Native Title Act 1993* (Cwlth), relates;

the unimproved value of that land shall be determined having regard to and making proper allowance for any restriction or limitation of use having regard to the purpose and conditions to which that permit, lease, licence permission to occupy, agreement or determination is subject.

## **15 Valuation for rental purposes**

- (1) The value to be used to determine the rent applying to a lease, licence or permit under the *Land Act 1994* is the unimproved value under this Act.
- (2) However, sections 3(4) and 25 do not apply to the determination of a valuation of land for rental purposes for the financial year starting on 1 July 1993 and subsequent years.
- (3) For the purposes of a valuation for rental purposes, if the conditions of the lease, licence or permit are not restricted to farming or to a use as a single dwelling house as defined in section 17(2)—
- (a) section 17(1) does not apply; and
  - (b) in the case of land other than land used for farming—the physical state and condition of the land at the start of the lease, licence or permit (other than improvements within the meaning of the *Land Act 1994*) is to be considered.

## **16 Exclusion of timber and minerals**

A valuation of the unimproved value of land is not to include the value of timber or minerals on or in the land.

## **17 Exclusive use for single dwelling house or farming**

- (1) In making a valuation of the unimproved value of land exclusively used for purposes of a single dwelling house or for purposes of farming, any enhancement in value because the land has been subdivided by survey or has a potential use for industrial, subdivisional or any other purposes shall be

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disregarded irrespective of whether or not, in case of potential use as aforesaid, that potential use is lawful when the valuation is made.

(2) In subsection (1)—

*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* means—

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

if the business or industry represents the dominant use of the land, and—

- (c) has a substantial commercial purpose or character by—
  - (i) having an average gross annual return, calculated over a 3 year period, of at least \$5 000; or
  - (ii) if the business is the establishment and harvesting of native or non-native forests—having an average anticipated gross annual return, calculated over the period from establishment to harvesting, that is usual for the particular species of tree, of at least \$5 000; or
  - (iii) if the business is the maintenance and harvesting of native forests—having an average anticipated gross annual return, calculated over the period from the start of maintenance to harvesting of the particular species of tree, of at least \$5 000; or
  - (iv) having—
    - (A) a minimum value of farm improvements or plantings of forest or orchard trees of \$50 000; and

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- (B) the appearance of being maintained for farming or expenditure on crops, forest trees, maintenance of farm improvements, livestock or orchard trees; and
- (d) is engaged in for the purpose of profit on a continuous or repetitive basis.

*single dwelling house* means—

- (a) a dwelling used solely for habitation by a single household; or
  - (b) a dwelling used solely for habitation by a single household—
    - (i) part of which is used or for use as a furnished room or furnished rooms; or
    - (ii) with a single self-contained flat; or
  - (c) a building consisting of 2 flats used solely for habitation; or
  - (d) a building consisting of 2 self-contained units, known as a ‘duplex’, and used solely for habitation.
- (3) For subsection (1), land is not exclusively used for purposes of a single dwelling house or farming if—
- (a) the land is divided into individual lots; and
  - (b) there is evidence, including advertising or actual sales, of intention to sell the individual lots.

**20 Chief executive to fix date of valuations or alterations of valuations**

- (1) The chief executive must fix the date from which a valuation or alteration of a valuation, made by the chief executive, has effect.
- (2) Subsection (1) does not apply if the date is fixed under another section of this Act.
- (3) The date fixed under subsection (1) may be objected to under part 6 or appealed under part 6A.
- (4) A notice of valuation must state the date fixed under subsection (1).

**21 Omissions from valuations**

- (1) Where the chief executive purports to have made an annual valuation in respect of an area, the chief executive shall be deemed to have so made such valuation notwithstanding that the chief executive has omitted to make a valuation of any land therein.
- (2) Where it comes to the knowledge of the chief executive that the chief executive has omitted to make a valuation of any land, the chief executive shall thereupon make a valuation of that land as at the date fixed for all lands in the area under part 4.
- (2A) Part 6 applies to the notice of valuation and an objection to the valuation and part 6A applies to an appeal against the valuation.
- (3) The valuation of that land shall, subject to objection or appeal as aforesaid, come into force on a date fixed by the chief executive under section 20 and, unless an alteration is made under section 29, shall be in force for the balance of the period during which the annual valuation is in force in accordance with this Act.

**22 Chief executive not required to value separately certain mining leases**

- (1) The chief executive is not required to make a separate valuation of land that is the subject of an application for a mining lease.
- (2) However, subsection (1) does not apply if the applicant for the mining lease may, under the *Mineral Resources Act 1989*, go on the land for mining purposes.

**23 Chief executive may value stratum or volumetric lot**

- (1) Subject to any other Act the chief executive may make a valuation of the unimproved value of any stratum or volumetric lot in accordance with this section.
- (2) The unimproved value of a stratum or volumetric lot is the capital sum which the fee simple of the stratum or volumetric lot might be expected to realise if offered for sale on such

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reasonable terms and conditions as a bona fide seller would require assuming—

- (a) that the improvements (if any) within the stratum or volumetric lot and made or acquired by the owner or the owner's predecessor in title did not exist; and
  - (b) however, where the stratum or volumetric lot is wholly or partly in an excavation it shall be assumed that the excavation of the stratum or volumetric lot had been made; and
  - (c) that means of access to the stratum or volumetric lot may be used, and may continue to be used, as they were being used, or could be used, on the date to which the valuation relates; and
  - (d) that lands outside the stratum or volumetric lot, including land of which the stratum or volumetric lot forms part, are in the state and condition existing at the date to which the valuation relates and, in particular, without limiting the generality of this assumption, that where the stratum or volumetric lot consists partly of a building, structure, or work or is portion of a building, structure, or work, such building, structure, or work, to the extent that it is outside the stratum or volumetric lot, had been made.
- (2A) The assumption mentioned in subsection (2)(a) is limited to the notional removal of the improvements only as at the time of valuation.
- (2B) The unimproved value of a stratum or volumetric lot includes any increase in the value of the stratum or volumetric lot that has happened in connection with—
- (a) a local planning instrument; or
  - (b) a development approval or other approval or authority under an Act, other than a hotel licence, relating to the stratum or volumetric lot or an improvement of the stratum or volumetric lot.
- (3) Notwithstanding anything in subsection (2), in determining the unimproved value of a stratum or volumetric lot it shall be assumed that—

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- (a) the stratum or volumetric lot 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, at the date to which the valuation relates; and
- (b) such improvements may be continued or made in the stratum or volumetric lot as may be required in order to enable the stratum or volumetric lot to continue to be so used;

but nothing in this subsection prevents regard being had, in determining that value, to any other purpose for which the stratum or volumetric lot may be used on the assumptions set forth in subsection (2).

- (4) This section does not apply to any stratum or volumetric lot that is a mining lease.
- (5) In this section—

***stratum*** means a part of land consisting of a space or layer below, on, or above the surface of the land, or partly below and partly above the surface of the land, defined or definable by reference to improvements or otherwise, whether some of the dimensions of the space or layer are unlimited or whether all the dimensions are limited, but refers only to a stratum rateable or taxable under any Act.

***volumetric format plan of subdivision*** means a volumetric format plan of survey for dividing 1 or more lots.

***volumetric format plan of survey*** means a plan that defines land using 3 dimensionally located points to identify the position, shape and dimensions of each bounding surface.

***volumetric lot*** means a lot on a volumetric format plan of subdivision rateable or taxable under any Act.

## 24 Valuation of mining leases

- (1) The unimproved value of a mining lease shall be—
  - (a) where the whole of the mining lease includes surface area—
    - (i) the unimproved value of the surface area; or



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- (ii) 20 times the yearly rent payable in respect of the lease;  
whichever is the less; or
  - (b) where part only of the mining lease includes surface area—
    - (i) the unimproved value of the surface area plus 30% of the unimproved value of the surface area situated directly above the part that does not include surface area; or
    - (ii) or the sum of—
      - (A) 20 times the yearly rent payable in respect of that part of the lease that includes surface area; and
      - (B) 6 times the yearly rent payable in respect of the remainder;whichever is the less; or
  - (c) where the mining lease does not include any surface area—
    - (i) 30% of the unimproved value of the surface area situated directly above the lease; or
    - (ii) 6 times the yearly rent payable in respect of the lease;  
whichever is the less.
- (2) Where pursuant to this or any other Act part of a mining lease is valued as a separate parcel of land by reason of the use to which it is being put—
- (a) the unimproved value of that part shall be determined as if this section had not been enacted; and
  - (b) the unimproved value of the remainder of the mining lease shall be an amount that bears to the unimproved value of the mining lease the same proportion as the area of the remainder bears to the area of the lease.
- (3) For the purposes of this section the yearly rent payable in respect of part of a mining lease shall be a sum that bears to

the yearly rent payable in respect of the lease the same proportion as the area of the part bears to the area of the lease.

(4) In this section—

**yearly rent** in respect of a mining lease, means the yearly rent that would have been payable under the *Mineral Resources Act 1989* if the lease had been created on the date fixed by the chief executive pursuant to this Act as the date at which all lands in the area in which the lease is situated are required to be valued.

## 25 Valuation—discounting for subdivided land

(1) This section applies to a parcel of land (*parcel*) if—

- (a) the parcel is 1 of the parts into which land has been subdivided; and
- (b) the person who subdivided the land (the *subdivider*) is the owner of the parcel; and
- (c) the parcel is not developed land.

(2) For making and levying rates on the parcel under a rating Act for the discounted valuation period, the rating authority must cause the unimproved value of the parcel to be discounted by—

- (a) from 1 July 1997 to 30 June 1998—40%; and
- (b) after 30 June 1998—the percentage prescribed under a regulation.

(3) For the *Local Government Act 1993*, section 1027<sup>2</sup> and the *City of Brisbane Act 1924*, section 70<sup>3</sup> a change or alteration in the unimproved value of the parcel is taken to happen when the discounted valuation period ends.

(4) For calculating the rate levied on the parcel after the change under the *Local Government Act 1993*, section 1027—

<sup>2</sup> *Local Government Act 1993*, section 1027 (Change in unimproved value of land)

<sup>3</sup> *City of Brisbane Act 1924*, section 70 (Levy of rate on alteration in unimproved value etc.)

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- (a) the previous unimproved value of the land is taken to be the unimproved value of the parcel as discounted under subsection (2); and
  - (b) the new unimproved value of the land is taken to be the unimproved value of the parcel without regard to the discount.
- (5) For adjusting the amount of a rate levied by the council on the parcel after the change under the *City of Brisbane Act 1924*, section 70—
- (a) the unimproved value of the land is taken to be the unimproved value of the parcel as discounted under subsection (2); and
  - (b) the altered unimproved value of the land is taken to be the unimproved value of the parcel without regard to the discount.
- (6) This section does not affect the operation of section 17.<sup>4</sup>
- (7) In this section—

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

***discounted valuation period***, for a parcel of land, means the period starting when the land of which the 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 parcel;
- (b) the day the parcel becomes developed land.

***rating Act*** means—

- (a) the *City of Brisbane Act 1924*; or
- (b) the *Local Government Act 1993*.

***rating authority*** means the local government in whose area the parcel is located.

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<sup>4</sup> Section 17 (Exclusive use for single dwelling house or farming)

**26 Valuation of petroleum leases**

- (1) The unimproved value of land comprised in a petroleum lease shall be—
  - (a) the unimproved value of the surface area of that land; or
  - (b) 6 times the yearly rent payable in respect of the lease;whichever is the less.
- (2) In this section—

*yearly rent*, in respect of a petroleum lease to which the *Petroleum Act 1923*, section 46(1) applies, means the annual rent payable pursuant to that Act as at the date at which all lands in the area in which the land comprised in the lease is situated are required to be valued.

**26A Valuation for community titles scheme**

- (1) The chief executive is not required to value lots included in a community titles scheme separately but may value the scheme land for the scheme as an undivided whole and 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 owner of scheme land and must be shown in the valuation as the owner.
- (3) In this section—

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

*body corporate*, for a community titles scheme, means the body corporate under the BCCM Act for the scheme.

*community titles scheme* means a community titles scheme under the BCCM Act.

*scheme land*, for a community titles scheme, means scheme land under the BCCM Act for the scheme.

**26B Valuation of land within approved scheme—Integrated Resort Development Act 1987**

- (1) The chief executive may value the land comprising the following parts within 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 comprising a primary or secondary thoroughfare;
  - (e) a future development area.
- (2) For deciding the unimproved value of land within the site of an approved scheme, any land that is or may be inundated by water or subject to tidal influence must be valued as if the land were not, and never had been, inundated by water or subject to tidal influence.
- (3) A reference in this section to the site, an approved scheme, a building unit plan, a group titles plan, a precinct, a primary or secondary thoroughfare or a future development area is a reference to those matters under the *Integrated Resort Development Act 1987*.

**26C Valuation of land within site—Sanctuary Cove Resort Act 1985**

- (1) The chief executive may value the land comprising 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) Subsection (3) applies if land within the site or the adjacent site is or may be inundated by water or subject to tidal influence.

- (3) For deciding the unimproved value of the land within the site, the land must be valued as if the land within the site or the adjacent site were not, and never had been, inundated by water or subject to tidal influence.
- (4) A reference in this section to the site, a building unit plan, a group titles plan, a primary or secondary thoroughfare or a zone is a reference to those matters under the *Sanctuary Cove Resort Act 1985*.

## **28 Alteration of valuation in force or to come into force**

- (1) No alteration shall be made in the valuation of any parcel of land during the period during which any annual valuation relating to the area in question is in force or, in the case of an annual valuation which has not come into force, during the period between the issuing of an annual valuation notice under part 4, and the date of the valuation coming into force—
  - (a) unless such land is subdivided during such period; or
  - (b) unless where 2 or more parcels of unoccupied land adjoining each other valued as 1 portion of land and 1 or more parcels of such land is or are sold or occupied during such period; or
  - (c) unless a public work, service, or undertaking is provided during such period on account of which, the chief executive is of opinion the valuation of such land has altered; or
  - (d) unless by reason of flood, cyclone, or some other adverse natural cause over which the owner had no control, such land has been permanently damaged and the chief executive is of opinion that the valuation of such land has altered; or
  - (e) unless the unimproved value of that parcel of land is altered by the acquisition or loss during that period of a licence or other right or privilege the value of which is deemed to form part of the unimproved value of that land; or
  - (f) unless, being land exclusively used for purposes of a single dwelling house or farming when valued, that land ceases to be used for either of such purposes whereby

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the valuation is, having regard to the provisions of section 17(1) and (2), in the opinion of the chief executive, altered; or

- (g) unless, in the opinion of the chief executive, circumstances affecting the valuation of the land are such as to render an alteration necessary or desirable for preserving or attaining uniformity in values between that valuation and subsisting valuations of other comparable parcels of lands; or
- (h) unless the valuation is affected by error or omission which the chief executive considers it necessary to correct, other than an error of law or mistake of fact that may be corrected under section 28A; or
- (i) unless by reason of—
  - (i) the implementation of a planning scheme, an alteration in the land use and development under a planning scheme or an amendment of a planning scheme; or
  - (ii) the application of a local law of the local government of the area in question affecting the use of development land; or
  - (iii) any other action or decision of the local government of the area in question affecting the use or development of land, the chief executive is of opinion that the valuation of such land has altered; or
- (j) unless, being land used for commercial or industrial purposes or for purposes other than those of a single dwelling house or farming when valued, that land comes under exclusive use for purposes of a single dwelling house or farming whereby the valuation thereof is, having regard to section 17(1) and (2), in the opinion of the chief executive, altered; or
- (k) unless—
  - (i) in the case of 2 or more parcels of adjoining land—those parcels become the subject of a common ownership during any such period, no

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part thereof being leased or let or all the parcels being leased or let to 1 person; or

- (ii) in the case of 2 or more parcels of land—those parcels could, if a valuation of all lands in the area was then taking place, be included pursuant to section 34 in 1 valuation;

and the chief executive is of the opinion that, by reason of the foregoing and having regard to such other factors as the chief executive considers relevant, the several parcels of land should be included in 1 valuation; or

- (l) unless the valuation is a valuation for rental purposes of a lease, licence or permit made because—
    - (i) the purpose of the lease, licence or permit has changed; or
    - (ii) the conditions of the lease, licence or permit have changed; or
    - (iii) the area of the lease, licence or permit has changed; or
  - (m) unless the land becomes the subject of a determination of native title or an indigenous land use agreement, under the *Native Title Act 1993* (Cwlth).
- (2) The inclusion in 1 valuation of the several parcels of land shall be taken to represent an alteration made in the valuation of those several parcels whether or not such first mentioned valuation is the same as, or different from, the sum of the valuations of those several parcels.
- (3) In subsection (1)—
- farming* has the meaning given by section 17(2).
- single dwelling house* has the meaning given by section 17(2).
- (4) An alteration in a valuation must not be made under subsection (1)(d) unless the owner of the land applies to the chief executive within 6 months after the permanent damage happens.
- (4A) If the unimproved value of a parcel of land is altered by the loss, under a resource operations plan, of a water licence the



value of which formed part of the unimproved value of the land, an alteration may not be made under subsection (1)(e) until the 30 June that is at least 1 year after the resource operations plan has effect.

## **28A Alteration of valuation made after appeal or objection to earlier valuation**

- (1) This section applies if—
  - (a) a valuation (the *first valuation*) is made; and
  - (b) the first valuation is the subject of an objection or appeal under part 4, an objection under part 6 or an appeal under part 6A; and
  - (c) before the objection or appeal is finalised, another valuation (the *later valuation*) of all or part of the land valued by the first valuation is made; and
  - (d) the outcome of the objection or appeal is that the first valuation is altered because of an error of law or mistake of fact affecting the valuation.
- (2) The later valuation may be altered if the chief executive considers that—
  - (a) the later valuation is also affected by the error of law or mistake of fact; and
  - (b) it is necessary to correct the error of law or mistake of fact for the later valuation.

## **29 Chief executive may alter valuation**

- (1) The chief executive may at any time alter the valuation of any land the valuation of which may be altered under section 28, 28A or 30(3).
- (2) The chief executive may include in 1 valuation the several parcels of land referred to in under section 28(1)(k).
- (3) Every alteration of the valuation of any land made under this section must be taken to be a valuation and the provisions of part 6 about notices of valuation and objections and part 6A about appeals apply.

**29A Alteration of valuation for rate, rental or land tax adjustment**

- (1) The chief executive may alter any valuation in force at any time during the period starting 3 years immediately before, and continuing since, the effective date of the current valuation, to enable an adjustment to be made to rates payable under the *Local Government Act 1993* or the *City of Brisbane Act 1924*, rental payable under the *Land Act 1994* or land tax payable under the *Land Tax Act 1915*.
- (1A) An alteration made under subsection (1) is effective from—
  - (a) if the event that requires the alteration to be made happened during the period mentioned in subsection (1)—the date of the event; and
  - (b) if the event happened before the period began—the beginning of the period.
- (2) However, the chief executive may decide not to alter a valuation under subsection (1) if the chief executive is of the opinion, formed on reasonable grounds, that the rate, rental or land tax adjustment resulting from the valuation alteration would be so small that making the alteration can not be justified in the circumstances.
- (3) The chief executive may alter a valuation of land under subsection (1) only if the alteration is because of an alteration of a valuation permitted under section 28 or 30(3).

**30 Valuation may be made if land becomes, or ceases to be, subject to rates, rental or land tax**

- (1) The chief executive may make a valuation of any of the following land (*relevant land*)—
  - (a) land that has become subject to the payment of rates under the *Local Government Act 1993* or the *City of Brisbane Act 1924* but that is not currently the subject of a valuation for that purpose;
  - (b) land that has become subject to rental under the *Land Act 1994* but that is not currently the subject of a valuation for that purpose;

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- (c) land that has become subject to land tax under the *Land Tax Act 1915* but that is not currently the subject of a valuation for that purpose.
- (2) A valuation of land made under subsection (1) is effective from—
  - (a) if the land became relevant land during the period starting 3 years immediately before, and continuing since, the effective date of the current valuation of land in the area in which the relevant land is situated—the date the land became relevant land; and
  - (b) if the land became relevant land before the period mentioned in paragraph (a) began—the beginning of the period.
- (3) The chief executive may, under section 29 or 29A, alter a valuation of land if part of the land ceases to be land for which a valuation is required.

**31 Valuation on area change**

- (1) Where, subsequent to the making of a valuation under this Act of all lands in an area—
  - (a) that area is abolished and the whole or any part is joined to another area; or
  - (b) part of that area is excluded therefrom and included in another area;

the chief executive shall as soon as practicable thereafter again value, and to the extent deemed fit by the chief executive alter the subsisting valuation of any land and all land in that other area which has been joined or included as aforesaid so that such land is valued as at the date fixed by the chief executive as the date of valuation of all lands in that other area for the period then current, and such valuation shall be deemed to be in force on and from the date of such joinder or inclusion as aforesaid and shall continue in force for the balance of that period subject to any other alteration thereof in accordance with this Act.

- (2) The provisions of part 6 about notices of valuation and objections and part 6A about appeals shall apply and extend to a valuation made by the chief executive under this section.

### **32 Valuation on inclusion of land in an area**

- (1) Where lands not previously included in or forming part of an area are joined to an area, the chief executive shall as soon as practicable thereafter make a valuation of the same as at the date fixed by the chief executive under part 4 as the date of valuation of all lands in that area for the period then current, and such valuation shall be deemed to be in force on and from the date of such joinder as aforesaid and shall continue in force for the balance of that period subject to any alteration thereof in accordance with this Act.
- (2) The provisions of part 6 about notices of valuation and objections and part 6A about appeals shall apply and extend to a valuation made by the chief executive pursuant to this section.

### **33 Status of valuation**

Any and every valuation, or alteration of the valuation, of any land made, or purporting to be made, under this Act by the chief executive shall be deemed to be correct until proved otherwise upon objection or appeal or until altered or further altered.

### **34 Lands to be included in 1 valuation**

- (1) Unless the chief executive otherwise directs, there shall be included in 1 valuation—
- (a) several parcels of land which adjoin, and are owned by the same person, and where either no part is leased or all the parcels are let to 1 person; or
  - (b) several parcels of land in the same area which do not adjoin but are worked as 1 holding and used exclusively for the purposes of farming, and are owned by the same person and which, if let, are all let to 1 person.

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- (2) However, any such parcels of land shall be valued separately if buildings are erected thereon which are obviously adapted to separate occupation and which may respectively be lawfully held under separate ownerships.
- (2A) Subsection (2) applies to—
- (a) a lease from a GOC, of land leased by the GOC—
    - (i) from the State; or
    - (ii) from a lessee of the State; and
  - (b) a lease from a department of the State or an entity representing the State, of land leased by the department or entity from the State.
- (2B) Otherwise, subsection (2) does not apply to a lease of land from the State.
- (3) Despite section 35, subsection (1) applies to valuations used for rating and land tax purposes and does not apply to valuations for rental purposes.
- (4) In this section—  
*parcel* does not include a parcel the unimproved value of which must be discounted under section 25.<sup>5</sup>

**35 Separate valuation**

- (1) Unless the chief executive otherwise directs—
- (a) several parcels of land which are owned by the same person, but which are separately let to different persons, shall be separately valued; and
  - (b) lands which do not adjoin or which are separated by a public road, or are separately owned, shall be separately valued; and
  - (c) where land in respect of which 1 valuation would otherwise be made under this Act—
    - (i) is situated partly in 1 area and partly in another; or

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<sup>5</sup> Section 25 (Valuation—discounting for subdivided land)

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- (ii) is situated wholly in 1 area, but partly in 1 division or category and partly in another, and the amount of the general rate made and levied in respect of the rateable land in each division or category is not the same; or
  - (iii) is rateable as to part only; or
  - (iv) is being valued for rental purposes; or
  - (v) is being valued for land tax purposes;
- the parts that are in such separate areas, divisions or categories, or the part that is rateable, or the part that is valued for land tax or rental purposes, shall be separately valued.
- (1A) Subsection (1)(a) applies to—
    - (a) a lease from a GOC, of land leased by the GOC—
      - (i) from the State; or
      - (ii) from a lessee of the State; and
    - (b) a lease from a department of the State or an entity representing the State, of land leased by the department or entity from the State.
  - (1B) Otherwise, subsection (1)(a) does not apply to a lease of land from the State.
  - (2) The valuation for rental purposes of land in a lease, licence or permit under the *Land Act 1994* is to be a valuation of all the land even if separate valuations of parts of the land are made for another purpose.
  - (3) Where, by direction of the chief executive, the 1 valuation is made of any land to which subsection (1)(c) applies, that valuation shall be apportioned amongst the parts of that land specified in the applicable provisions of that subsection and, subject to this subsection, the amount of that valuation apportioned to such a part shall be deemed to be the valuation thereof made under this Act.
  - (4) Where in valuing land in any 1 area any 1 valuation and apportionment as aforesaid are made in respect of land situated partly in that area and partly in another area, the apportionment shall be deemed to be made solely for

determining the valuation of the part of the land situated in the area being valued, and accordingly the amount apportioned to the part of that land situated outside that area shall not be or be deemed to be a valuation of that part made under this Act.

(5) In subsection (1)—

*category*, in relation to land in an area, means a category of rateable land decided by the local government for the area for levying a differential general rate.

### **36 Giving information and access**

- (1) The commissioner of land tax, the Commissioner of State Revenue appointed under the *Taxation Administration Act 2001*, the registrar of titles, the registrar of the Supreme Court, and every officer employed in or in connection with any department of the government, shall at the prescribed time and in the approved form, furnish to the chief executive such information in their respective offices as may be required by the chief executive.
- (2) Every local government and every officer thereof shall permit any valuer or prescribed officer to take for the information of the chief executive a copy of or extract from any valuation return, rate-book, or document of the local government.
- (3) Every local government shall, as and when required by the chief executive cause to be furnished to the chief executive such copies of or extracts from such valuation returns, rate-books, or documents as the chief executive requires.
- (4) Every local government shall, within 1 month after submitting any land at auction for unpaid rates, furnish, as prescribed, to the chief executive or any officer authorised by the chief executive, particulars of the disposition of such land, whether it has been sold or not, and also furnish particulars, as prescribed, to the chief executive or any officer authorised by the chief executive, in respect of all lands acquired or disposed of by the local government by any process whatsoever.
- (5) The chief executive, or any officer authorised by the chief executive in that behalf, shall at all times have full and free access to all lands, buildings, places, books, documents, and

other papers, and to all registers of deeds or documents of title, for the purpose of valuing or inspecting any land improvements to land, stock, plant, chattels, and personal property, or any of them, or of ascertaining the ownership of any of them, and for any of those purposes may make extracts from or copies of any such books, documents, or papers.

- (6) The owner or occupier of any land, the manager of any business or undertaking carried on any land, and any architect, contractor or other person engaged in or in connection with the planning, construction, alteration, renovation or repair of any structure on any land shall answer any questions put to him or her by the chief executive or any officer authorised by the chief executive, and generally shall afford all necessary information to enable a correct valuation to be made.

## **Part 4                      Annual valuations**

### **37            Chief executive to make annual valuation**

- (1) The chief executive must make annually a valuation of all land in an area unless—
  - (a) subsection (2) applies; or
  - (b) the chief executive makes a decision under subsection (3).
- (2) The chief executive is not required to make an annual valuation of land in an area if the chief executive considers it is not possible to make the valuation because of unusual circumstances.

*Examples of unusual circumstances—*

civil disturbance, extreme climatic conditions, industrial action, changes in the way valuations are made, computer failure

- (3) The chief executive may decide not to make an annual valuation of land in an area after considering the following—
  - (a) a market survey report for the area;



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- (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,  
Queensland Canegrowers Organisation Limited

- (c) the impact that not making an annual valuation may have on valuations used for land tax or rental purposes;
- (d) the length of time since a valuation was carried out;
- (e) the relativity of valuations of land in the area with valuations for land in adjacent local government areas;
- (f) the overall program for annual valuations over the next 5 year period.
- (4) However, the chief executive must not decide, under subsection (3), not to make an annual valuation of land in an area if the most recent valuation of the land was made more than 4 years ago.

- (5) In this section—

*market survey report*, for an area, means a report to the chief executive giving—

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

### **38 Period for which annual valuation to have effect**

- (1) Each annual valuation shall have force and effect in respect of the land to which it relates for the period of 12 months commencing on 30 June next following its making.
- (2) However, subsection (3) applies if—
- (a) the unimproved value of land is altered by the loss, under a resource operations plan, of a water licence the

value of which formed part of the unimproved value of the land; and

- (b) the loss happened during the period of 1 year before the date an annual valuation for the land would have had effect under subsection (1).
- (3) The annual valuation does not have effect, to the extent the unimproved value of the land is altered by the loss, until 1 year after it would have had effect under subsection (1).

### **39 Effect of failure to make annual valuation**

Where for any reason an annual valuation is not made as required by this part the last preceding valuation of all lands in the area in question shall continue to have force and effect until the next such valuation commences to have force and effect.

### **40 Particulars of annual valuation to be available for inspection**

- (1) The chief executive shall make particulars of each annual valuation available at such places as the chief executive thinks fit.
- (2) Particulars of an annual valuation may be made available pursuant to subsection (1) at any time after the making and shall be made available not less than 3 months before 30 June on which the valuation is to have force and effect.
- (3) The failure to make available particulars of an annual valuation not less than 3 months before the date on which the valuation is to have force and effect shall not affect the validity of the valuation or the date of its coming into force.
- (4) Particulars of each annual valuation made available pursuant to this section shall be available for inspection by any person without payment of a fee during the period of 42 days commencing on the date specified for that purpose in an advertisement under section 41(1)—
  - (a) where the particulars are made available at the office of a local government—at the times at which that office is open for the transaction of public business; or

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- (b) where the particulars are made available at some other place—at the times stated in the advertisement.
- (5) This section does not apply to valuations for rental or land tax purposes.
- (6) In this section—  
*particulars of an annual valuation* does not include the name and postal address of a protected person.

**41 Advertisements**

- (1) The chief executive shall, after completing an annual valuation, advertise in a newspaper circulating in the area in respect of which the valuation was made—
  - (a) that the valuation has been made; and
  - (b) that particulars of the valuation will be available for inspection by any person, without payment of a fee, for a period of not less than 42 days starting on a stated day and at the stated places and times.
- (2) In addition to advertising the matters referred to in subsection (1) pursuant thereto the chief executive may advertise them in such manner and on such occasions as to the chief executive seem desirable.
- (3) Subsection (1)(b) does not apply to valuations for rental or land tax purposes.

**41A Notice to owners about valuations**

- (1) As soon as practicable after making an annual valuation of all land in an area or a valuation of land for rental or land tax purposes, but not later than 31 March in the year in which the valuation is to take effect, the chief executive must—
  - (a) for an annual valuation—give to each owner of land in the area a notice about the valuation of the owner's land; and
  - (b) for a valuation for rental or land tax purposes—if the amount of the valuation is different from the amount of the annual valuation for the land, give the owner of the land a notice about the valuation of the owner's land.

- (2) The notice must—
  - (a) be in the approved form; and
  - (b) state that the owner may object to the valuation within 42 days after the notice is given to the owner; and
  - (c) state the way in which an objection may be made.

## **42 Owner may object**

- (1) An owner who is dissatisfied with the valuation of the owner's land made by the chief executive in the course of the chief executive making an annual valuation may within 42 days after the annual valuation notice is given to the owner, post to or lodge with the chief executive an objection in writing against that valuation.
- (2) An owner of land may object to the valuation, by the chief executive, of the land for rental or land tax purposes if—
  - (a) the owner has not previously objected under subsection (1); and
  - (b) the valuation differs from the valuation mentioned in subsection (1).
- (3) An objection under subsection (2) must be made within 42 days after the owner receives the notice of valuation.
- (4) Subsection (5) applies if the chief executive has made a valuation of the same amount for—
  - (a) an annual valuation; and
  - (b) a valuation for either rental or land tax purposes.
- (5) An objection to a valuation mentioned in subsection (4)(a) or (b) is taken to be an objection to both valuations.

## **43 Chief executive to consider objection and notify objector**

The chief executive shall consider an objection made under section 42 and issue to the objector written notice of the chief executive's decision thereon as soon as is reasonably practicable and may either disallow it or allow it in such manner and to such extent as the chief executive deems proper.

**43A Conference about objection to valuation**

- (1) The chief executive and the owner may, by agreement, confer before the chief executive makes a decision about an objection made under section 42.
- (2) The conference—
  - (a) must not be limited to the grounds, if any, stated in the objection; and
  - (b) must be held on a without prejudice basis.
- (3) In an appeal under section 45—
  - (a) evidence of proceedings at the conference must not be given by or on behalf of either the chief executive or the owner; and
  - (b) the chief executive or the owner, or any witness on behalf of either of them, must not be cross-examined on the proceedings.

**43B Chairperson of conference**

- (1) The Minister may appoint a person as chairperson of a conference mentioned in section 43A.
- (2) The chairperson must not be an interested party in the proceedings.
- (3) A person appointed as chairperson must be—
  - (a) appointed either generally or for a particular area or areas or part of an area; and
  - (b) appointed for the period or the conference or conferences decided by the Minister; and
  - (c) paid the remuneration and allowances prescribed; and
  - (d) appointed on the terms prescribed or, to the extent terms are not prescribed, on the terms decided by the Minister.
- (4) For a conference, the chairperson's functions are—
  - (a) to encourage a full exchange of opinion between an owner and the chief executive, including a full disclosure of information relevant to the conference subject matter; and

- (b) to make recommendations to either party about matters raised at the conference; and
- (c) after the chief executive gives the objector written notice of the chief executive's decision about the objection, to report to the Minister about the conduct of the conference.

### **43C Effect on objection of change in valuation**

- (1) Subsection (2) applies if—
  - (a) an owner has objected against an annual valuation; and
  - (b) the annual valuation has not come into force; and
  - (c) before the chief executive issues to the owner written notice of the chief executive's decision on the objection, the valuation of the land to which the objection relates is altered under section 29 and a notice of valuation is issued.
- (2) The chief executive is not required to consider or further consider the objection.

### **44 Late objection**

- (1) This section applies if—
  - (a) a person was entitled to make a timely objection about a valuation of the person's land but failed to do so; and
  - (b) the person objects in writing to the valuation within 1 year after—
    - (i) if the person alleges that the person did not receive an annual valuation notice or notice of valuation for rental or land tax purposes—the first advertisement about the valuation under section 41(1);<sup>6</sup> or
    - (ii) in any other case—the date the annual valuation notice or notice of valuation for rental or land tax purposes was given to the person; and

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6 Section 41 (Advertisements)

- (c) the person is, at the time of the late objection, the owner of the land.
- (2) If the chief executive is satisfied that the person's failure to make a timely objection happened through no fault of the person, the chief executive must accept the late objection.
- (3) A late objection accepted by the chief executive is to be dealt with under this part as if it were a timely objection.
- (4) In this section—

*late objection* means an objection mentioned in subsection (1)(b).

*timely objection* means an objection under section 42<sup>7</sup> within the time stated in that section.

## 45 Appeal

- (1) An owner who has objected pursuant to section 42 against a valuation made by the chief executive may, if dissatisfied with the decision of the chief executive upon the objection, appeal to the Land Court against the valuation.
- (2) Except as hereinafter by this section provided, an appeal shall not lie unless it is instituted within 42 days after the date of issue to the owner concerned by the chief executive of notice of the chief executive's decision upon the objection (which date of issue shall be stated in such notice).
- (3) An appeal shall be instituted by filing a notice of appeal in the Land Court registry.
- (4) Such notice shall state the grounds of appeal and the appeal shall be limited to the grounds so stated and the burden of proving any and every such ground shall be upon the owner.
- (5) Such notice shall also state the amount which in the opinion of the appellant should be the valuation of the subject land.
- (6) The appellant shall serve a copy of the notice of appeal on the chief executive not later than 7 days after the notice is lodged in the Land Court registry.

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7 Section 42 (Owner may object)

- (9) Sections 57 to 68 and section 70 apply, with any necessary changes, to an appeal under this section.
- (10) Until rules of court are made pursuant to section 67 as applied by subsection (9) or in so far as such rules of court do not extend, the member of the Land Court hearing an appeal under this section may, in the particular case, give such directions as the member may think fit and the directions shall, according to their tenor, have the force and effect of rules of court made for the purposes thereof.

#### **46 Right of new owner to carry on objection or appeal**

- (1) Where a change in the ownership of land occurs after the relevant date of notice, the new owner may, subject to this section, object against that valuation and, if the new owner is dissatisfied with the decision of the chief executive upon that objection, appeal against that valuation.
- (2) If an objection or appeal as aforesaid was made or instituted by the former owner prior to the change in ownership then the new owner shall have the right to carry on in the new owner's own name that objection or appeal but the new owner shall not be entitled in that case to himself or herself make or institute a fresh objection or, as the case may be, appeal.
- (3) All of the provisions of this part shall, subject to subsection (2), apply and extend for the purposes of this section excepting that any and every period of time specified in this part shall run against a fresh owner as if the fresh owner had been the owner upon the first day of that period of time.
- (4) In subsection (1)—  
*relevant date of notice* means the later of the following—
  - (a) if it is alleged that the previous owner did not receive an annual valuation notice—the date of the first advertisement about the valuation under section 41(1);<sup>8</sup>
  - (b) in any other case—the date the annual valuation notice is given to the previous owner.

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8 Section 41 (Advertisements)



## **Part 5**                      **Valuation rolls**

### **47**      **Valuation rolls—particulars and form**

- (1) A valuation roll shall, in the approved form, be prepared for each area and such roll shall set forth, in respect of each valuation, the following particulars—
  - (a) the owner's name and postal address;
  - (b) situation, description, and measurement or area of the land;
  - (c) unimproved value;
  - (d) a property identification number for each parcel of land;
  - (e) such additional particulars as may be prescribed.
- (2) For the purpose of completing, in respect of any valuation under this Act of all lands in an area, the valuation roll for the area as soon as reasonably may be the chief executive may cause so much of that roll as relates to annual valuations of lands in any portion of, or locality in, the area to be prepared at any time.
- (3) Every—
  - (a) valuation roll; and
  - (b) copy of a valuation roll, or part or portion thereof, furnished by the chief executive;

shall for all purposes and in all proceedings be evidence of every valuation recorded therein, and of the particulars prescribed by this section to be set forth therein, and so set forth, in respect of every such valuation, and unless and until the contrary is proved every valuation recorded therein shall be presumed to have been duly made under, subject to and in accordance with this Act, and to have force according to the particulars.

### **48**      **Amendment of valuation roll**

The valuation roll shall be amended whenever—

- (a) an alteration is made, under section 29, in the valuation of any parcel of land; or
- (b) there is a change in the ownership or an alteration in any other particular recorded therein in respect of the valuation of any parcel of land; or
- (c) any parcel of land is omitted from or erroneously described in that roll or other particulars of a parcel of land or of its value have been omitted from or erroneously entered in that roll; or
- (d) the chief executive considers it necessary to correct any other error or omission in respect of any valuation in or from that roll; or
- (e) an alteration is made in the valuation of any parcel of land pursuant to a decision upon objection or appeal under part 4, objection under part 6 or appeal under part 6A.

## **Part 6                                 Notice of valuation (other than annual) and objections**

### **49         Application of part**

Except to the extent otherwise indicated in this Act, this part does not apply to or with respect to a valuation of land made pursuant to part 4.

### **50         Notice of valuation (other than annual)**

- (1) Notice of valuation shall be issued to the owner in the approved form, and, save in the case of a notice issued in respect of a reduction in valuation referred to in section 69, such notice shall also state that such owner may object against the valuation.
- (2) Notice of valuation may be issued at any time after the valuation is made.

**51 Right of new owner to carry on objection or appeal**

- (1) Where a change in the ownership of land occurs subsequent to the issuing of a notice of valuation in respect of that land the new owner may, subject to this section, object against that valuation and, if the new owner is dissatisfied with the decision of the chief executive upon that objection, appeal against that valuation.
- (2) If an objection or appeal as aforesaid was made or instituted by the former owner prior to the change in ownership then the new owner shall have the right to carry on in the new owner's own name that objection or appeal but the new owner shall not be entitled in that case to himself or herself make or institute a fresh objection or, as the case may be, appeal.
- (3) All of the provisions of this part shall, subject to subsection (2), apply and extend for the purposes of this section excepting that—
  - (a) the new owner shall not be entitled to be issued with a fresh notice of valuation, but the new owner shall be deemed to have received the notice of valuation issued to the former owner and to have received it when it was so issued; and
  - (b) any and every period of time specified in this part shall run against a fresh owner as if the fresh owner had been the owner upon the first day of that period of time.

**52 Objections to valuation**

An owner who is dissatisfied with the valuation made by the chief executive under this Act may, within 42 days after the date of issue of the notice of valuation (which date of issue shall be stated in such notice), post to or lodge with the chief executive an objection in writing against the valuation.

**52A Late objections to valuation**

- (1) This section applies if—
  - (a) a person was entitled to make a timely objection about a valuation of the person's land but failed to do so; and

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- (b) the person objects in writing to the valuation within 1 year after the date the notice was issued to the person; and
  - (c) the person is, at the time of the late objection, the owner of the land.
- (2) If the chief executive is satisfied that the person's failure to make a timely objection happened through no fault of the person, the chief executive must accept the late objection.
- (3) A late objection accepted by the chief executive is to be dealt with under this part as if it were a timely objection.
- (4) In this section—
- late objection* means an objection mentioned in subsection (1)(b).
- timely objection* means an objection under section 52<sup>9</sup> within the time stated in that section.

**53 Consideration of objections**

- (1) The chief executive shall with all reasonable dispatch consider an objection under section 52, and may either disallow it or allow it in such manner and to such extent as the chief executive deems proper.
- (2) The chief executive and the owner may, by mutual consent, confer before the chief executive makes a decision upon the objection.
- (3) Such conference shall not be limited to the grounds (if any) stated in the objection.
- (4) Any such conference shall be without prejudice, and in any appeal under sections 55 to 68 evidence of the proceedings at such conference shall not be given by or on behalf of either the chief executive or the owner concerned, nor shall the chief executive or such owner, or any witness on behalf of either of them, be cross-examined on such proceedings.
- (5) A conference between the chief executive and the owner under this section which is in respect of an objection to a

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9 Section 52 (Objections to valuation)

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valuation made in the course of a valuation of all lands in an area may, in the discretion of the Minister, be presided over by a person appointed as a chairperson.

- (6) The Minister shall, at such time or times as the Minister considers necessary, appoint persons as chairpersons of such conferences between the chief executive and owners.
- (7) A person appointed as chairperson shall, as far as the Minister is reasonably able to ascertain, in each case be a disinterested person as between the chief executive and the owner.
- (8) A person appointed as a chairperson shall be—
  - (a) appointed either generally or in respect of a particular area, or part thereof, or particular areas; and
  - (b) appointed for such period or in respect of such conference or conferences as the Minister deems fit; and
  - (c) paid such remuneration or allowances as may be prescribed, and otherwise appointed subject to such terms and conditions as may be prescribed and, in so far as not prescribed, as the Minister determines.
- (9) It shall be the function of a chairperson—
  - (a) to do all in the chairperson's power to ensure a full, free and frank exchange of opinion between an owner and the chief executive, including full disclosure of information relevant to the matter the subject of the conference; and
  - (b) to make recommendations to either party concerning matters raised before the chairperson at the conference; and
  - (c) to report to the Minister, after the chief executive has given the objector written notice of the chief executive's decision on the objection under section 54, any conduct of either party at the conference which the chairperson considers calls for comment.

**54 Notice to objector**

- (1) The chief executive shall issue to the objector written notice of the chief executive's decision on the objection as soon as practicable after such decision is made.
- (1A) If the objection is made under section 52 within the time stated in that section, the notice must be issued not later than 6 months after the date of issue stated in the notice of valuation issued under section 50 in respect of the valuation in question.
- (1B) If the objection was a late objection within the meaning of section 52A, the notice must be issued within 1 year after the date of the objection mentioned in section 52A.<sup>10</sup>
- (2) If—
  - (a) an owner has objected against a valuation; and
  - (b) the valuation has not come into force; and
  - (c) before the chief executive has issued to the owner written notice of the chief executive's decision on the objection the valuation of the land to which the objection relates is altered under section 29 and a notice of valuation is issued in accordance with this Act;the objection shall have no further effect and the chief executive is not required to consider or further consider, as the case may be, the objection.
- (3) Where an objection has ceased to have effect pursuant to subsection (2) the chief executive shall notify the objector in writing accordingly.

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10 Section 52A (Late objections to valuation)

## **Part 6A                      Appeals**

### **54A      Application of pt 6A**

This part does not apply to a valuation of land made under part 4 unless a provision of part 4 states that it applies.

### **55      Appeal against the chief executive's decision on an objection**

- (1) An owner who has duly objected to the chief executive against a valuation made by the chief executive may, if dissatisfied with the decision of the chief executive upon the objection, appeal to the Land Court.
- (2) Except as hereinafter in this section provided, such an appeal shall not lie unless it is instituted within 42 days after the date of issue to the owner concerned by the chief executive of notice of the chief executive's decision upon the objection (which date of issue shall be stated in such notice).

### **56      How to start an appeal**

- (1) An appeal shall be instituted by filing in the Land Court registry a notice of appeal.
- (2) Such notice shall state the grounds of appeal and the appeal shall be limited to the grounds so stated, and the burden of proving any and every such ground shall be upon the owner.
- (3) Such notice shall also state the amount which in the opinion of the appellant should be the valuation of the subject land.
- (4) The appellant shall serve a copy of the notice of appeal on the chief executive not later than 7 days after the notice is filed in the Land Court registry.

### **57      Late filing**

- (1) If a notice of appeal is filed in the Land Court registry after the time stated in section 55(2), the registrar of the court must notify the owner that the appeal may not be heard unless the

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owner satisfies the court that the owner has a reasonable excuse for filing the notice after the time stated.

*Example of reasonable excuse—*

The notice of the chief executive's decision or the notice of appeal was lost or delayed in the ordinary course of post.

- (2) If the owner satisfies the court under subsection (1), the court may hear and decide the appeal.
- (2A) However, the court must not hear an appeal for which the notice of appeal was filed more than 12 months after notice of the chief executive's decision was given to the owner.
- (3) The registrar shall furnish to the chief executive a copy of a notification by the registrar to the owner and of any notification to the registrar by the owner under this section.

**58 Defect in notice of appeal—action of registrar**

- (1) Where it appears to the registrar of the Land Court that a notice of appeal filed in the registry does not comply in all respects with the requirements of section 56 or is otherwise defective in a material particular, the registrar shall issue or cause to be issued to the appellant a requisition specifying the noncompliance or defect and requiring the appellant to comply in all respects with the requirements of section 56 or remedy the defect, as the case may be, by filing in the registry within 21 days of the date of the requisition an answer to it so that the requirements of section 56 are satisfied or the defect is remedied, as the case may be.
- (2) Upon an appellant complying with the requirements of the requisition to the satisfaction of the registrar within the prescribed time of 21 days as aforesaid, the answer to the requisition shall be read as one with the notice of appeal and the material constituting the answer shall for all purposes be taken to have been supplied with and to have formed part of the notice of appeal on the day such notice was filed in the Land Court registry.
- (3) If the appellant does not fully comply with the requirements of the requisition to the satisfaction of the registrar within the prescribed time, the Land Court shall not proceed to hear and determine the appeal unless it is satisfied that the notice of



appeal as first filed complied in all respects with the requirements of section 56 and was not defective in any material particular or that, where in its opinion a requisition was properly issued, the requirements of the requisition have been complied with to the extent that, taking such compliance into consideration in conjunction with the notice of appeal as first filed, the requirements of section 56 have been complied with and there is no defect in any material particular.

- (4) The registrar shall furnish to the chief executive a copy of a requisition to an appellant and of any answer thereto by the appellant.
- (5) In any case where—
  - (a) a notice of appeal is filed in the Land Court registry but not within the time prescribed by section 55(2); and
  - (b) it appears to the registrar of the Land Court that the notice so filed does not comply in all respects with the requirements of section 56 or is otherwise defective in a material particular;

the notification of the registrar to the owner pursuant to section 57 and the requisition to the owner pursuant to this section shall be issued together.

- (6) This section applies subject to the provisions of this Act relating to the circumstances in which an appeal does not lie.

## **59 Defect in notice of appeal—action of Land Court**

- (1) Where on the hearing of an appeal it appears to the Land Court that a notice of appeal does not comply in all respects with the requirements of section 56 or is otherwise defective in a material particular, the court shall require the appellant to furnish it within 7 days with particulars the absence of which constitute the failure to comply with the requirements of section 56 or the defect in a material particular.
- (2) If the appellant there and then satisfies the requirements of the Land Court or so satisfies them within the prescribed period of 7 days, the court shall make such order as to an adjournment or the continuation of the hearing of the appeal as it thinks fit having regard to the circumstances.

- (3) If the appellant fails to satisfy the requirements of the Land Court under this section within the prescribed period of 7 days, the court shall strike out the appeal.
- (4) Subsection (1) is applicable in any case—
  - (a) where the registrar has not issued to the appellant a requisition pursuant to section 58 or, though the registrar issued such a requisition, it was incorrect or incomplete; and
  - (b) notwithstanding that the registrar, pursuant to section 58, issued or caused to be issued to the appellant a requisition that was complied with to the satisfaction of the registrar within the prescribed time of 21 days.

**60 Jurisdiction not affected by failure to serve chief executive**

A failure by the appellant to serve a copy of the notice of appeal on the chief executive pursuant to section 56 shall not affect the jurisdiction of the Land Court to hear and determine the appeal but in respect of any adjournment occasioned by that failure the Land Court may make such order as to costs in favour of the chief executive as it thinks fit.

**61 Defect in notice of appeal served on chief executive**

Where the copy of the notice of appeal served in accordance with section 56 on the chief executive is defective in that, in respect of the matters required by section 56 to be stated, it is not a true copy of the notice filed in the Land Court registry, or where the copy of the notice of appeal is defective in some other material particular, the Land Court may proceed to hear and determine the appeal if it is satisfied that the chief executive is not disadvantaged by the defective nature of the copy served on the chief executive, and, in relation thereto, the court may make such order as to an adjournment of the hearing of the appeal as it thinks fit to ensure the chief executive is not so disadvantaged.

**62 Costs of adjournment**

The Land Court may make such order as to costs in favour of the chief executive as it thinks fit in respect of any adjournment of the hearing of an appeal occasioned by the appellant filing a notice of appeal not complying in all respects with the requirements of section 56 or defective in a material particular or occasioned by the service on the chief executive of a copy of a notice of appeal that is not a true copy of the notice filed in the Land Court registry or that is defective in some other material particular.

**63 Constitution of Land Court at first instance**

For the purpose of hearing and determining any appeal under section 55 the Land Court shall in the first instance be constituted by 1 member thereof sitting alone.

**64 Appeal to Land Appeal Court**

- (1) If aggrieved with the decision of the Land Court upon any appeal under section 55, the chief executive or the owner may appeal to the Land Appeal Court.
- (2) Such an appeal shall be by way of a rehearing.
- (3) The member of the Land Court who constituted such court in the first instance shall not sit upon the Land Appeal Court as constituted for such hearing.

**65 Appeal to Court of Appeal**

The owner or the chief executive may appeal from the decision of the Land Appeal Court to the Court of Appeal on the ground that the decision is erroneous in point of law or is in excess of jurisdiction.

**66 Order of court**

Upon an appeal under section 55 the Land Court or, upon the rehearing of any such appeal, the Land Appeal Court may—

- (a) affirm the valuation appealed against; or

- (b) reduce or increase the amount of that valuation to the extent necessary in its opinion to determine the same correctly under, subject to, and in accordance with this Act;

and, subject to section 70, make such order as it deems fit with respect to the payment of costs.

## **67 Practice and procedure for appeals**

- (1) The *Land Court Act 2000* and the *Land Court Rules 2000* apply for the purposes of an appeal under section 55, 64 or 65.
- (2) The power to make rules shall include power to make, in relation to the Land Court, the Land Appeal Court, or appeals to the Court of Appeal under section 65, additional such rules, or rules amending or substituted for subsisting such rules, as necessary or convenient to provide for and regulate practice and procedure in respect of appeals under section 55, 64 or 65.
- (3) The president or a judge of the Court of Appeal or a member of the Land Court shall not, by reason only that land owned by that person is subject to valuation under this Act, be deemed to be interested in or be debarred from dealing with any matter upon which that person may be called to adjudicate on an appeal under section 55, 64 or 65.

## **68 Alteration of valuation after notice of appeal and effect thereof**

- (1) The chief executive may after receiving notice of appeal alter the valuation in accordance with the requirements of such notice and may not less than 14 days before the commencement of the sittings of the court at which the appeal is to be heard give notice of such alteration to the appellant and to the court, as the case requires, and thereupon the appeal shall be determined.
- (2) Moreover the chief executive may after receiving notice of appeal reduce the valuation and may not less than 14 days before the commencement of the sittings of the court at which the appeal is to be heard give notice of such reduction to the appellant who may not less than 7 days before the commencement of the sittings give to the chief executive and

to the court, as the case requires, notice that the appellant accepts the valuation as reduced and thereupon the appeal shall be determined.

- (3) If the appellant does not give such notice the valuation as reduced shall be deemed to be the valuation appealed against.

## **69 Restriction on objection and appeal**

Notwithstanding the provisions of sections 52 and 55, an owner has no right of objection or appeal under this part against an alteration in a valuation made by the chief executive under section 28(1)(g) if the alteration constitutes a reduction in the valuation.

## **70 Costs of appeal against valuation**

- (1) Where the value of land as finally determined upon an appeal against the valuation is the value stated by the owner in the owner's notice of appeal against the valuation, or is nearer to that value than to the valuation appealed against, costs shall not be awarded against the owner.
- (2) Otherwise costs shall not be awarded against the chief executive.

# **Part 7 Use of valuation**

## **72 Purposes for which valuation to be used**

- (1) The valuation (other than a valuation for rental purposes) of any land made under this Act shall be—
  - (a) the unimproved value of that land for the purposes of the *Land Tax Act 1915*; or
  - (b) the unimproved value of the land for the *Local Government Act 1993*; or
  - (c) the unimproved value for the purposes of the *City of Brisbane Act 1924*;

and, where in any provision of any other Act, whether enacted before, on or after the enactment of this section, reference is made to the unimproved value or rateable value of land, that rateable value or unimproved value shall, if there is a subsisting valuation made under this Act of the land in question, be that valuation.

- (2) The valuation for rental purposes is to be used to calculate a rent under the *Land Act 1994* if that Act provides for the use of that value.

### **73 Supply of copies of valuation roll by chief executive**

- (1) The chief executive shall, as soon as is reasonably practicable after the completion—
- (a) of the valuation roll in respect of the first or any subsequent valuation under this Act in an area; or
  - (b) where the chief executive has caused to be prepared a part of any such roll (being so much as relates to valuations of lands in a portion of or locality in an area)—of that part;

and in any case not less than 3 months before the date of its first having effect, give—

- (e) a copy of that valuation roll or part of a valuation roll, or of such portions as the commissioner may require, to the commissioner of land tax; and
  - (f) a copy of that valuation roll or part of a valuation roll to the local government for the area; and
  - (g) a copy of that valuation roll or part of a valuation roll, or of such portions as the authority or person may require, to any authority or person administering any Act and requiring the same for a purpose of or connected with the administration of that Act.
- (2) Thereafter the chief executive shall when and so often as any amendment of that valuation roll or part of a valuation roll (or, in the case of the commissioner of land tax or any authority or person hereinbefore specified in this subsection, any portion of such roll or part of a roll given to the commissioner, authority or person) is made give to the local government, the

commissioner, and authority or persons respectively, a statement showing that amendment.

- (3) The fee prescribed for the supply of a copy of a valuation roll is payable annually—
  - (a) to the chief executive; and
  - (b) whether or not a copy is given in a particular year.
- (4) All such copies of the valuation roll or any portion thereof shall be certified by the chief executive in the approved form.

### **73A Local governments to be given notice about protected persons**

- (1) If a valuation roll or part of a valuation roll is, under section 73, given to a local government, the chief executive must, at the time the roll or part is given to the local government, give notice to the local government about the suppression directions for the benefit of protected persons whose names and addresses appear in the roll or part.
- (2) If a valuation roll or part of a valuation roll has, under section 73, been given to a local government and a person, whose name and address appears in the roll or part, becomes a protected person, the chief executive must give notice to the local government about the suppression direction for the benefit of the protected person, no later than 7 days after the date of the direction.
- (3) If matters stated in a suppression direction change (including, for example, the land stated in the direction), the chief executive must give notice to a local government that has previously been given notice about the direction.
- (4) A notice under this section must be in the approved form.

### **74 Other valuations**

- (1) The chief executive may value real or personal property for a person if the person asks.
- (2) The person must pay the prescribed fee for the valuation.
- (3) Any valuation under this section in respect of land may be in its unimproved state, the value of improvements, or the

improved value, according to the nature of the request concerned.

- (4) The chief executive shall issue a certificate of valuation of any valuation made under this section.
- (5) The enabling of the chief executive to make any and every valuation authorised by this section to be made by the chief executive shall be a purpose of this Act and all of the provisions of this Act shall apply and extend accordingly.
- (6) Parts 4, 6 and 6A do not apply to a valuation under this section.<sup>11</sup>

## **Part 8                      Suppression direction and    other miscellaneous matters**

### **Division 1                Suppression direction**

#### **75A    Applications about direction to exclude personal details          from rolls etc.**

- (1) A person who is the owner of a parcel of land may apply to the chief executive for a direction to exclude the person's name and postal address from the publicly available parts of the valuation rolls and other documents kept under this Act in relation to the parcel of land.
- (2) The application must—
  - (a) be made in the approved form; and
  - (b) be supported by a statutory declaration by the applicant about the reasons for the application; and
  - (c) state the parcel or parcels of land for which the application is made.

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<sup>11</sup> Parts 4 (Annual valuations), 6 (Notice of valuation (other than annual) and objections) and 6A (Appeals)



- (3) The person must also give the chief executive all the cooperation, information and help reasonably necessary for the chief executive to consider the application.
- (4) Before 5 years after the date of a suppression direction, the relevant protected person may apply for renewal of the direction.
- (5) If a person is not the only owner of a parcel of land, an application under this section may be made jointly by all persons who have an interest in the parcel of land.

### **75B Chief executive's approval and making of suppression direction**

- (1) The chief executive must consider an application under section 75A(1) or (4) by a person.
- (2) The chief executive must approve the application and, in writing, direct the name and postal address of the person (the *protected person*) be excluded from the publicly available parts of the valuation rolls and other documents kept under this Act in relation to the parcel of land stated in the application, if the chief executive is satisfied, on reasonable grounds, that the inclusion of the person's name and postal address would place at risk—
  - (a) the personal safety of the person or someone else mentioned in the application; or
  - (b) the property of the person or someone else mentioned in the application.
- (3) A direction has effect for 5 years from the date of the chief executive's approval, under subsection (2), of the application.
- (4) The direction must state—
  - (a) the name of the person for whose benefit the direction is made; and
  - (b) the parcel of land of which the person is an owner; and
  - (c) the valuation rolls and other documents from which the protected person's name and postal address are to be excluded; and

- (d) the date of the chief executive's approval and the date the direction stops having effect.
- (5) The chief executive must promptly give written notice to the applicant of the chief executive's decision and, if a direction is made, a copy of the direction.
- (6) If the chief executive does not approve the application, the notice must also state—
  - (a) the reasons for the decision; and
  - (b) that the applicant may appeal against the decision to a Magistrates Court within 42 days after the day the notice is received by the applicant.
- (7) If there is a change of ownership involving a protected person or parcel of land stated in a suppression direction, the protected person must give written notice to the chief executive about the change and the chief executive must issue an amended direction under subsection (2).
- (8) However, an amendment must not change the date of the approval or date the direction stops having effect.

### **75C Grounds for revocation of suppression direction**

Each of the following is a ground for the revocation of 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 75B(2), no longer exist.

### **75D Procedure for revocation of suppression direction**

- (1) If the chief executive considers that reasonable grounds exist to revoke a suppression direction (the *action*), the chief executive must give the protected person a written notice (the *show cause notice*) that—
  - (a) states the action proposed; and
  - (b) states the grounds for proposing to take the action; and

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- (c) outlines the facts and circumstances that form the basis for the chief executive's belief; and
  - (d) invites the protected person to show cause within a stated time, of not less than 42 days, why the action proposed should not be taken.
- (2) If, after considering all representations made within the specified time, the chief executive still believes that grounds to take the action exist, the chief executive may revoke the suppression direction.
  - (3) The chief executive must inform the protected person of the decision by written notice.
  - (4) If the chief executive decides to revoke the suppression direction, the notice must state—
    - (a) the reasons for the decision; and
    - (b) that the person who was a protected person may appeal against the decision within 42 days to a Magistrates Court.
  - (5) The decision takes effect on the later of the following—
    - (a) the day on which the notice is given to the person;
    - (b) the day stated in the notice.

**75E Right to appeal to the court**

- (1) An applicant for a suppression direction may appeal against the chief executive's decision to refuse to make the direction.
- (2) Also, a person who was a protected person may appeal against the chief executive's decision to revoke the direction.
- (3) The appeal may be made to the Magistrates Court nearest the place where the applicant or person resides.

**75F How to start appeal**

- (1) An appeal is started by—
  - (a) filing a written notice of appeal with the clerk of the court of the Magistrates Court; and
  - (b) serving a copy of the notice on the chief executive.

- (2) The notice of appeal must be filed within 42 days after the appellant receives notice of the decision appealed against.
- (3) The court may at any time extend the period for filing the notice of appeal.
- (4) The notice of appeal must state the grounds of the appeal.

### **75G Action pending outcome of appeal**

- (1) This section applies if, under section 75F(1)(b), a person serves the chief executive with a copy of a notice of appeal against—
  - (a) the chief executive's decision about the person's application under section 75A (an *application appeal*); or
  - (b) the chief executive's decision, under section 75D(4), to revoke a direction (a *revocation appeal*).
- (2) For an application appeal, the chief executive must exclude the name and postal address of the person from the publicly available parts of the valuation rolls or other documents under this Act, unless the chief executive considers that the application under section 75A was frivolous or vexatious.
- (3) For a revocation appeal, the chief executive must continue to exclude the name and postal address of the person from the publicly available parts of the valuation rolls or other documents under this Act, unless the chief executive considers that the appeal is frivolous or vexatious.
- (4) The exclusion under subsection (2), or continuation of the exclusion under subsection (3), extends until the application appeal or revocation appeal is decided or otherwise ends.

### **75H 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 Act.
- (2) The procedure for an appeal to a Magistrates Court under this Act is to be in accordance with—

- (a) the rules made under the *Magistrates Courts Act 1921*; or
- (b) in the absence of relevant rules—directions of the court.
- (3) An appeal is to be by way of rehearing, unaffected by the chief executive’s decision.
- (4) In deciding an appeal, the court—
  - (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.

### **75I 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 chief executive with directions that the court considers appropriate.
- (2) In substituting another decision, the court has the same powers as the chief executive.

*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 the purposes of this Act, to be the chief executive’s decision.

### **75J 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.

## **Division 2                    Other miscellaneous matters**

### **76            Roll extracts and other information**

- (1) The chief executive must supply a certified copy of the particulars of a valuation entered on a valuation roll, to a person who pays the prescribed fee.
- (2) Such certified copy shall for all purposes and in all proceedings be evidence of the matters and things stated therein and that any valuation mentioned therein has been duly made under and in accordance with the provisions of this Act.
- (3) The chief executive may supply information as to valuations to any department of the Commonwealth in the manner and to the extent and on the terms mutually agreed upon between the governments of the State and of the Commonwealth.
- (4) The chief executive may supply information as to valuations to any department of the State in accordance with arrangements made between that department and the chief executive and approved by the Minister.
- (5) Upon payment of the prescribed fee the chief executive may supply to any person particulars or information contained in any notice given to the chief executive under the provisions of section 81.
- (6) Upon the payment of such fee as the chief executive may determine the chief executive may supply to any person statistics that relate to the value of land.

### **77            Supply of bulk data or microfiche data**

- (1) The chief executive may enter into a contract to supply information in the form of bulk data or microfiche data.
- (2) If the chief executive supplies information under subsection (1)—
  - (a) section 76(1) and (5) does not apply to the supply of the information; and

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- (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.
- (3) Without limiting subsection (1), a contract for the supply of information in the form of bulk data or microfiche data may limit the use to which the information supplied may be put.
- (3A) A contract for the supply of information must include—
  - (a) a provision allowing the chief executive to exclude, from information supplied under the contract, particulars of valuation roll information or section 81 information for a parcel of land if the chief executive is satisfied, on reasonable grounds, that inclusion of the particulars may result in the particulars being inappropriately disclosed or used; and
  - (b) a provision allowing the chief executive to prohibit disclosure, or limit distribution or use, of particulars mentioned in paragraph (a) that have already been supplied by the chief executive.
- (4) Nothing in this section limits section 76(3) or (4).
- (5) In this section—
  - bulk data** means—
    - (a) valuation roll information for at least 20% of all parcels of land in the State; or
    - (b) at least 20% of all section 81 information for parcels of land in the State.

**microfiche data** means information in notices given under section 81 in relation to parcels of land, whether or not including the most recent notices given under section 81 in relation to the parcels, held in microfiche form by the chief executive, and capable of being copied for delivery in microfiche form to a purchaser.

*section 81 information*, for a parcel of land, means the information in the most recent notice given under section 81 in relation to the parcel, held in electronic form by the chief executive, and capable of electronic transfer to a purchaser.

*valuation roll information*, for a parcel of land, means the particulars included in a valuation roll about the parcel, held in electronic form by the chief executive, and capable of electronic transfer to a purchaser.

## **78 Certificate in lieu of valuation of land**

Any trustee, solicitor, or agent may, despite the *Trusts Act 1973*, section 30(1) for the purposes of any investment obtain and use the certificate of valuation or any valuation made under section 74 of this Act and, unless directed by the conditions of the person's trust, retainer, or employment to ascertain in any other specified manner the value of land offered as security, shall not be chargeable with negligence or other default for failing to obtain other evidence of such value.

## **79 Objections or appeal not to interfere with levy etc. of land tax and of local government rates**

The fact that objection has been made or that an appeal is pending shall not in the meantime interfere with or affect the levy and recovery of land tax by the commissioner of land tax under the *Land Tax Act 1915*, or the making and levying of rates by any local government or the making or levying and recovery of any other statutory rate, charge or assessment based on the rateable value or unimproved value of land, and if the valuation is altered a due adjustment shall be made, for which purpose amounts paid in excess shall be refunded, and amounts short paid shall be recoverable as arrears.

## **80 Power to obtain evidence**

- (1) The chief executive may by notice in writing require any person, whether an owner or not, to attend and give evidence before the chief executive, or before any officer authorised by the chief executive in that behalf, concerning any land, and to produce all books, documents, and other papers whatsoever in



the person's custody or under the person's control relating thereto.

- (2) The chief executive may require the evidence to be given on oath, and either verbally or in writing, and for such purpose the chief executive or the officer so authorised by the chief executive may administer an oath.

## **81 Notice of change of ownership**

- (1) Whenever any person agrees to acquire or dispose of any land held in fee simple or held under lease or licence from the Crown or any share or interest in land held in fee simple or held under lease or licence from the Crown the person shall give notice in writing in, or to the effect of the approved form, of such transaction within 30 days after the execution of the instrument of transfer or agreement (as the case may be) to the chief executive.
- (2) Whenever a person who is the owner of land held in fee simple or held under lease or licence from the Crown subdivides the same the person shall forthwith give notice in writing in or to the effect of the approved form, accompanied by a plan of subdivision and (where the same is required by the local government) a contour plan, to the chief executive.
- (3) Whenever any person has given notice to the chief executive of any acquisition or disposal of land held in fee simple or held under lease or licence from the Crown or share or interest therein under the foregoing provisions of this section and subsequently, for any reason whatever, the transaction in question is not completed, such person shall give notice in writing in or to the effect of the approved form of the fact to the chief executive, within 30 days of the cancellation or other termination of the agreement of sale or transfer.
- (4) Whenever any person transfers or forfeits any land to the Crown the person shall give notice in writing in or to the effect of the approved form of such transfer or forfeiture within 30 days after the execution of the instrument of transfer, or after such forfeiture (as the case may be) to the chief executive.

Maximum penalty—5 penalty units.

**81A Requisitions**

- (1) This section applies to a person who has given notice to the chief executive under section 81.
- (2) The chief executive may, by written notice (a *requisition*) given to the person, require the person—
  - (a) to give the chief executive information necessary to complete the approved form mentioned in section 81; and
  - (b) if the person gave notice under section 81(2), to give the chief executive a plan of subdivision and, if a contour plan is required by the local government, a contour plan.
- (3) The person must comply with the requisition within the time stated in the requisition.

Maximum penalty—5 penalty units.

**82 Use of combined form**

- (1) If—
  - (a) a person acquires or disposes of land; and
  - (b) a properly completed combined form is lodged with the land registry with the instrument of transfer of the land before the end of the time allowed under section 81(1);the person is taken to have complied with the subsection.
- (2) In subsection (1)—

*combined form* means a form that provides information required under—

  - (a) section 81(1); and
  - (b) the *Foreign Ownership of Land Register Act 1988*; and
  - (c) the *Land Tax Act 1915*; and
  - (d) the *Local Government Act 1993*; and
  - (e) the *Duties Act 2001*; and
  - (f) the *Water Act 2000*.

**83 Returns**

- (1) Every person shall, if required by the chief executive by notice published in the gazette, furnish to the chief executive in the approved form, and in the manner required, and within the time specified in the notice, or such extended time as the chief executive may allow, a return signed by the person, setting forth a full and complete statement of every area of land and interest in land owned by the person.
- (2) Every person shall, if required by the chief executive, furnish to the chief executive in the manner and within the time required by the chief executive, a return or a further or fuller return of land or interests in land owned by the person, whether on the person's own behalf or as agent or trustee, and whether a return has or has not previously been furnished by the person.
- (3) If the person so required to furnish such return is not the owner of any land or interests in land, the person shall, nevertheless, in the manner and within the time the chief executive has so required the person to make such return under subsection (2), furnish a return stating that fact, and should such person fail so to do, the person shall be deemed to have failed to duly comply with the requirement of the chief executive under subsection (2).
- (4) Every person, whether a land owner or not, if required by the chief executive, shall, in the manner and within the time required by the chief executive, furnish any return or any information required by the chief executive for the purposes of this Act.
- (5) The chief executive may require the returns referred to in this section to be furnished to any officer duly authorised by the chief executive in that behalf, either by delivering the same to the officer personally, or by forwarding the same to the officer by registered post.
- (6) Every person shall give, upon every return furnished by the person, the person's correct postal address in Queensland for service of notices, and shall, within 1 month after any change in such address, give notice in writing to the chief executive of a new address for service in Queensland.

- (7) All returns, notices, and information required under this Act shall (except, where otherwise specified by this Act) be furnished or sent to the chief executive at the chief executive's office on or before such days as may be notified or prescribed.
- (8) A return, notice, or any information shall be deemed to have been not duly furnished or sent to the chief executive unless and until such return, notice, or information has been received by the officer authorised by the chief executive to have the custody of such return, notice, or information.

#### **84 Address for service**

The address for service last given to the chief executive by any person shall, for all purposes under this Act and its regulations, be the person's address for service, but where no address for service has been given to the chief executive, or where the departmental records disclose that such person has subsequently changed the person's address, and the person has not notified the chief executive either in a return or by separate written advice of such change, then the address of the person as described in any record in the custody of the chief executive shall be the person's address for service.

#### **85 Substituted service**

If any owner of land or other person to receive any notice or other document under this Act—

- (a) is absent from Queensland, and the records in the possession of the chief executive disclose that such owner or such other person has not any attorney or agent in Queensland to whom the same may be given; or
- (b) can not after reasonable inquiry be found;

any such notice or other document may be given or served on the person by posting the same or a copy in a letter addressed to the person at the person's address for service under this Act, or by placing the same on a conspicuous part of the land to which the same relates, or by publishing a copy of or true abstract of the same in the gazette.

**86 Right to appear**

The chief executive may appear either personally, or by counsel or solicitor, or by some officer of the public service, in any court or in any proceeding, and the statement of any such counsel, solicitor, or officer that the person so appears by the authority of the chief executive shall be accepted as sufficient evidence of such authority.

**87 Regulations about times for doing acts etc.**

- (1) If any act, matter, or thing prescribed to be made or done at or within a fixed time can not be or is not so made or done, a regulation may fix a further or other time for making or doing the same, whether the time or any such further or other time within which the same ought to have been done has or has not elapsed or expired.
- (2) Any act, matter, or thing made or done within the time or other time fixed by the regulation shall be as valid as if it had been made or done within the time prescribed.

**88 Penalty for refusing information**

Any person who in any way obstructs or hinders the chief executive, valuer, or any officer in the exercise of functions under this Act, or refuses to answer any relevant questions when duly required to do so, shall be guilty of an offence against this Act.

Maximum penalty—5 penalty units.

**89 Failure to furnish return**

- (1) Any person who fails to duly furnish any return notice or information or comply with any requirement of the chief executive as and when required by this Act or by the chief executive shall be guilty of an offence against this Act.

Maximum penalty—5 penalty units.

- (2) Proceedings for the recovery of such penalty may be instituted within 12 months after such failure comes to the knowledge of the chief executive.

**90 Penalty on failure to notify change of address**

Any person who fails to duly notify the chief executive of the person's change of address, shall be guilty of an offence against this Act.

Maximum penalty—5 penalty units.

**91 Penalty for failure to attend**

Any person who refuses or neglects duly to attend and give evidence when required by the chief executive or any officer duly authorised by the chief executive in that behalf, or to truly and fully answer any questions put to the person, or to produce any book, document or other paper required of the person by the chief executive or any such officer shall, unless just cause or excuse for the refusal or neglect is shown by the person, be guilty of an offence against this Act.

Maximum penalty—5 penalty units.

**92 Order to comply with requirements**

Upon the conviction of any person for an offence against section 89(1), 90 or 91 to do the act which the person has failed or refused or neglected to do, and any person who does not duly comply with such order, shall be guilty of an offence against this Act.

Maximum penalty—5 penalty units.

**93 False returns or statements**

- (1) Any person who makes or delivers a return or notice which to the person's knowledge is false in any particular, or makes an answer whether orally or in writing, which is to the person's knowledge false in any particular to any question put to the person by the chief executive or any officer duly authorised by the chief executive, shall be guilty of an offence against this Act.

Maximum penalty—5 penalty units.

- (2) Proceedings for recovery of the above penalty may be instituted at any time within 1 year after such offence comes to the knowledge of the chief executive.

#### **94 Recovery of penalties and fees**

All penalties for breaches of this Act and all fees payable thereunder shall be recoverable in a summary way under the *Justices Act 1886*, upon the complaint of the chief executive, or of any person authorised by the chief executive either generally or for the purposes of any particular case.

#### **95 Place where offence committed**

Any of the following offences—

- (a) failure to duly furnish any return or information;
- (b) making or delivering a return which to the knowledge of the person making or delivering same is false in any particular, or making an answer which to the knowledge of the person making same is a false answer;
- (c) failure to comply with any requirement;

shall be deemed to have been committed either—

- (d) at the place where the return or information was furnished or should, in accordance with this Act, the regulations, or a requirement of the chief executive, or an officer authorised by the chief executive, have been furnished, or where the answer was made, or where the requirement should have been complied with; or
- (e) at the usual or last-known place of business or abode of the defendant;

and may be charged as having been committed at either of those places.

#### **96 Evidence**

- (1) Any valuation roll and all entries made therein or a copy of or extract from any such valuation roll or entries certified by the chief executive upon payment of the prescribed fee to be a

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true copy or extract, or any return, notice, or advice of any kind made by any person, or copy certified by the chief executive to be a true copy thereof by the production thereof alone, and without any further evidence shall be received as prima facie evidence of the facts therein mentioned in any proceedings under this Act.

- (2) Any certificate, notice or other document bearing the written, stamped, or printed signature or the stamped or printed name of the chief executive, shall, until the contrary is proved, be deemed to have been duly signed by the chief executive.
- (3) Judicial notice shall be taken of every such signature or name and of the fact that the person whose signature or name it purports to be holds or has held the office of chief executive.
- (4) The production of the gazette containing any notice purporting to be published by the chief executive in pursuance of this Act or any notice of the appointment of the chief executive or of any officer or person under this Act, shall be conclusive evidence of such notice, publication, or appointment.
- (5) Any map or plan purporting to be made or issued by, for, or on behalf of any department of the government or any officer thereof or any local government or any officer of a local government, and any copy of any such map or plan certified by the chief executive or any officer authorised by the chief executive to be a true copy, shall be and is hereby declared always was admissible in evidence in proceedings for the hearing and determination of any appeal against any valuation made under this Act and shall, until the contrary is proved, be evidence of the matters stated or delineated on such map, plan, or copy.
- (6) Any information in writing furnished to the chief executive by any owner or the owner's agent and duly signed by the owner or agent shall be admissible in evidence in proceedings for the hearing and determination of any such appeal and, until the contrary is proved, be evidence of the facts stated in such documents.
- (7) Subsections (1) and (6) shall apply subject to subsection (8).
- (8) A statement in any return, notice or advice mentioned in subsection (1), or copy certified by the chief executive to be a



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true copy thereof, or in any document mentioned in subsection (6), that any amount is the unimproved value of any land, or the value of the improvements or any of the improvements on any land, or the value of any other thing shall be deemed to be a statement of opinion only and shall not be evidence of the value in question.

- (9) A certificate purporting to be under the hand of the chief executive stating that at the date or during the period stated therein the amount of a valuation made by the chief executive of all lands required by this Act to be valued by the chief executive in an area that is the subject of undetermined objections under part 6 or appeals under part 6A exceeds or, as the case may be, does not exceed a percentage stated therein of the total amount of such valuation shall be received in evidence in any proceeding and shall be conclusive evidence of the matters so stated.
- (10) The date shown in a notice of valuation or notice of decision upon objection as the date of issue shall be taken to be the date that such notice was issued by the chief executive until the contrary is proved.
- (11) A certificate purporting to be under the hand of the chief executive—
  - (a) stating that particulars of an annual valuation were available for inspection by any person without payment of a fee during the period, at the places and during the times specified therein;
  - (b) containing a copy of an advertisement and stating—
    - (i) that the advertisement was published in a newspaper specified therein pursuant to section 41(1) on the date so specified; and
    - (ii) that such newspaper circulated in a specified area;shall be prima facie evidence of those matters and in the absence of evidence to the contrary conclusive evidence thereof.
- (12) Where pursuant to an Act a local government has categorised the land within its area a certificate purporting to be under the hand of the chief executive stating that any land within that area is of a particular category shall be prima facie evidence

of that fact and in the absence of evidence to the contrary conclusive evidence thereof.

**97 Chief executive may approve forms**

The chief executive may, by gazette notice, approve a form for the purposes of this Act.

**98 Combination of forms**

An approved form under this Act may—

- (a) be combined with, and form part of, an approved or prescribed form under the *Foreign Ownership of Land Register Act 1988* or another Act; or
- (b) form part of a form that makes provision for the giving of information required under or for the purposes of the *Foreign Ownership of Land Register Act 1988* or any other Act.

**99 Regulation-making power**

- (1) The Governor in Council may make regulations for the purposes of this Act.
- (2) A regulation may be made with respect to—
  - (a) the powers and duties of valuers; and
  - (b) the form of the valuation roll; and
  - (c) the fees payable under this Act; and
  - (d) offences for contravention of a regulation and the maximum penalties, of not more than 1 penalty unit, for the offences.

## **Part 9                      Transitional provisions**

### **Division 1                      Transitional provision for Natural Resources and Other Legislation Amendment Act 2001**

#### **100      Discounted valuation period for subdivided land**

- (1) Subsection (2) applies if—
  - (a) before the commencement of this section—
    - (i) the discounted valuation period for a parcel of land ended; and
    - (ii) the parcel was included in a valuation under section 34; and
  - (b) on the commencement, the owner of the parcel still owns another parcel that was included in the valuation.
- (2) Despite the commencement—
  - (a) the chief executive must continue to value the parcel under section 34; and
  - (b) the unimproved value of the parcel must not be discounted under section 25.

### **Division 3                      Transitional provision for Natural Resources and Other Legislation Amendment Act 2004**

#### **102      Valuations affected by unusual circumstances**

- (1) Section 37(2), as in force immediately after the commencement of section 56A of the amending Act, is taken to have applied to the making of annual valuations having force and effect for the period of 12 months commencing on 30 June 2004.
- (2) If, because of unusual circumstances, the chief executive did not, before 1 April 2004, make an annual valuation of land in

*Valuation of Land Act 1944*

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an area having force and effect for the period of 12 months commencing on 30 June 2004, the chief executive is not stopped from making the valuation, to be used only for land tax purposes, if the unusual circumstances no longer exist.

- (3) For making the valuation—
  - (a) sections 40 and 41(1)(b) do not apply;
  - (b) section 41A(1) does not apply, to the extent it requires notice to be given no later than 31 March 2004;
  - (c) section 41A(1)(a) requires notice to be given only to an owner whose land in the area has been valued for land tax purposes;
  - (d) section 73(1) does not apply, to the extent it requires a copy of the valuation roll to be given not less than 3 months before 30 June 2004.
- (4) The valuation is taken to have force and effect, for land tax purposes only, for the period of 12 months commencing on 30 June 2004.
- (5) However, the last preceding valuation of the land continues to have force and effect for rating and rental purposes until—
  - (a) an annual valuation having force and effect for the period commencing on 30 June 2005 is made; or
  - (b) the valuation is sooner altered under this Act.
- (6) Subsection (1) does not otherwise affect the operation of section 37 as in force before the commencement of section 56A of the amending Act.
- (7) In this section—

***amending Act*** means the *Natural Resources and Other Legislation Amendment Act 2004*.

## Endnotes

### 1 Index to endnotes

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### 2 Date to which amendments incorporated

This is the reprint date mentioned in the Reprints Act 1992, section 5(c). Accordingly, this reprint includes all amendments that commenced operation on or before 27 October 2004. Future amendments of the Valuation of Land Act 1944 may be made in accordance with this reprint under the Reprints Act 1992, section 49.

### 3 Key

#### Key to abbreviations in list of legislation and annotations

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

### 4 Table of reprints

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

### 5 Tables in earlier reprints

Name of table	Reprint No.
Changed citations and remade laws	2
Changed names and titles	2
Corrected minor errors	1, 2, 3
Obsolete and redundant provisions	2
Renumbered provisions	1

### 6 List of legislation

#### Valuation of Land Act 1944 8 Geo 6 No. 3

date of assent 23 November 1944

commenced 1 July 1946 (proc pubd gaz 29 June 1946 p 1688)

amending legislation—

**Valuation of Land (Temporary Provisions) Act 1946 10 Geo 6 No. 41**

date of assent 14 November 1946  
commenced on date of assent

**Valuation of Land Acts Amendment Act 1947 11 Geo 6 No. 28**

date of assent 23 October 1947  
commenced on date of assent

**Valuation of Land Acts Amendment Act 1949 13 Geo 6 No. 36**

date of assent 7 October 1949  
commenced on date of assent

**Valuation of Land Acts Amendment Act 1950 15 Geo 6 No. 4**

date of assent 13 December 1950  
commenced on date of assent

**Valuation of Land Acts Amendment Act 1951 15 Geo 6 No. 43**

date of assent 22 November 1951  
commenced on date of assent

**Valuation of Land Acts Amendment Act 1953 2 Eliz 2 No. 28**

date of assent 18 December 1953  
commenced on date of assent

**Valuation of Land Acts Amendment Act 1958 7 Eliz 2 No. 16**

date of assent 28 April 1958  
commenced on date of assent

**Valuation of Land Acts Amendment Act 1959 8 Eliz 2 No. 51**

date of assent 21 December 1959  
commenced on date of assent

**Local Government Act and Another Act Amendment Act 1970 No. 14 pt 3**

date of assent 16 April 1970  
commenced 1 July 1970 (proc pubd gaz 6 June 1970 p 840)

**Valuation of Land Act and Another Act Amendment Act 1971 No. 78 pt 2**

date of assent 22 December 1971  
commenced 1 March 1972 (proc pubd gaz 5 February 1972 p 619)

**Valuation of Land Act Amendment Act 1974 No. 41**

date of assent 2 May 1974  
commenced on date of assent

**Valuation of Land Act Amendment Act 1975 No. 36**

date of assent 17 September 1975  
commenced on date of assent

**Valuation of Land Act Amendment Act 1977 No. 29**

date of assent 21 April 1977  
commenced on date of assent

**Valuation of Land Act Amendment Act 1977 (No. 2) No. 43**

date of assent 3 October 1977  
commenced on date of assent

**Local Government Act and Another Act Amendment Act 1980 No. 19 pt 3**

date of assent 12 May 1980

commenced 24 May 1980 (proc pubd gaz 24 May 1980 p 564)

**Valuation of Land Act Amendment Act 1984 No. 43**

date of assent 9 May 1984

commenced on date of assent

**Valuation of Land and Other Acts Amendment Act 1985 No. 21 pt 2**

date of assent 4 April 1985

commenced on date of assent

**Valuation of Land Act Amendment Act 1987 No. 31**

date of assent 23 April 1987

commenced on date of assent

**Statute Law (Miscellaneous Provisions) Act 1990 No. 88 s 3 sch**

date of assent 6 December 1990

commenced on date of assent

**Lands Legislation Amendment Act 1991 No. 83 ss 1–2, pts 1, 7**

date of assent 9 December 1991

ss 1–2 commenced on date of assent

remaining provisions commenced 31 December 1991 (1991 SL No. 227)

**Statute Law (Miscellaneous Provisions) Act 1991 No. 97 ss 1–3 sch 1**

date of assent 17 December 1991

commenced on date of assent

**Valuers Registration Act 1992 No. 2 ss 1–2, 68 sch 2**

date of assent 27 March 1992

ss 1–2 commenced on date of assent

remaining provisions commenced 1 May 1992 (1992 SL No. 76)

**Valuation of Land Amendment Act 1992 No. 3**

date of assent 27 March 1992

commenced on date of assent

**Queensland Heritage Act 1992 No. 9 ss 1–2, pt 10**

date of assent 27 March 1992

ss 1–2 commenced on date of assent

remaining provisions commenced 21 August 1992 (1992 SL No. 253)

**Primary Industries Corporation Act 1992 No. 15 ss 1–2, 13 sch**

date of assent 13 May 1992

ss 1–2 commenced on date of assent

remaining provisions commenced 30 September 1992 (1992 SL No. 271)

**Statute Law (Miscellaneous Provisions) Act 1992 No. 36 ss 1–2 sch 1**

date of assent 2 July 1992

commenced on date of assent

**Lands Legislation Amendment Act 1992 No. 64 ch 2 pt 5, ss 1–3 sch 1**

date of assent 7 December 1992



ss 1–2 commenced on date of assent  
remaining provisions commenced 26 March 1993 (1993 SL No. 88)

**Statute Law (Miscellaneous Provisions) Act 1993 No. 32 ss 1, 3 sch 1**

date of assent 3 June 1993  
commenced on date of assent

**Lands Legislation Amendment Act 1993 No. 67 ss 1–3, pt 3, sch 1**

date of assent 23 November 1993  
ss 1–2 commenced on date of assent  
remaining provisions commenced 10 December 1993 (1993 SL No. 453)

**Local Government Act 1993 No. 70 ss 1–2, 804 sch**

date of assent 7 December 1993  
ss 1–2 commenced on date of assent  
remaining provisions commenced 26 March 1994 (see s 2(5))

**Transport Infrastructure Amendment Act (No. 2) 1994 No. 49 ss 1–2, 6 sch 2**

date of assent 14 September 1994  
ss 1–2 commenced on date of assent  
remaining provisions commenced 18 November 1994 (1994 SL No. 399)

**Valuation of Land Amendment Act 1994 No. 70**

date of assent 1 December 1994  
ss 1–2 commenced on date of assent  
remaining provisions commenced 26 March 1994 (see s 2)

**Land Act 1994 No. 81 ss 1–2, 527 sch 5**

date of assent 1 December 1994  
ss 1–2 commenced on date of assent  
remaining provisions commenced 1 July 1995 (1995 SL No. 185)

**Statute Law Revision Act 1995 No. 57 ss 1–2, 4 sch 1**

date of assent 28 November 1995  
commenced on date of assent

**Body Corporate and Community Management Act 1997 No. 28 ss 1–2, 295 sch 3**

date of assent 22 May 1997  
ss 1–2 commenced on date of assent  
remaining provisions commenced 13 July 1997 (1997 SL No. 210)

**Natural Resources Legislation Amendment Act 1997 No. 41 ss 1–2(1), pt 3**

date of assent 25 August 1997  
commenced 1 July 1997 (see s 2(1))

**Natural Resources and Other Legislation Amendment Act 1997 No. 78 ss 1, 2(2),  
pt 11**

date of assent 5 December 1997  
ss 1–2 commenced on date of assent  
remaining provisions commenced 1 January 1998 (1997 SL No. 479)

**Valuation of Land and Other Legislation Amendment Act 1998 No. 48 pts 1–2**

date of assent 27 November 1998  
ss 1–2 commenced on date of assent  
remaining provisions commenced 18 December 1998 (1998 SL No. 364)

**Statute Law (Miscellaneous Provisions) Act 1999 No. 19 ss 1–3 sch**

date of assent 30 April 1999  
commenced on date of assent

**Trusts (Investments) Amendment Act 1999 No. 69 pt 1, s 7 sch**

date of assent 6 December 1999  
ss 1–2 commenced on date of assent  
remaining provisions commenced 3 February 2000 (2000 SL No. 16)

**Land Court Act 2000 No. 1 ss 1–2, 86 sch 1**

date of assent 8 March 2000  
ss 1–2 commenced on date of assent  
remaining provisions commenced 1 July 2000 (2000 SL No. 165)

**Primary Industries and Natural Resources Legislation Amendment Act 2000 No. 26 ss 1, 12 sch 1**

date of assent 27 June 2000  
commenced on date of assent

**Valuation of Land Amendment Act 2000 No. 32**

date of assent 4 September 2000  
ss 1–2 commenced on date of assent  
remaining provisions commenced 1 October 2000 (2000 SL No. 256)

**Nature Conservation and Other Legislation Amendment Act 2000 No. 44 ss 1, 41 sch**

date of assent 25 October 2000  
commenced on date of assent

**Duties Act 2001 No. 71 ss 1–2(1), 551 sch 1**

date of assent 13 November 2001  
ss 1–2 commenced on date of assent  
remaining provisions commenced 1 March 2002 (2002 SL No. 10)

**Taxation Administration Act 2001 No. 72 ss 1–2, 164 sch 1**

date of assent 13 November 2001  
ss 1–2 commenced on date of assent  
remaining provisions commenced 1 March 2002 (2002 SL No. 12)

**Natural Resources and Other Legislation Amendment Act 2001 No. 92 pts 1, 7**

date of assent 10 December 2001  
ss 1–2 commenced on date of assent  
ss 34, 36, 46 commenced 30 June 2002 (see s 2(1))  
remaining provisions commenced 1 February 2002 (2002 SL No. 4)

**Statute Law (Miscellaneous Provisions) Act 2003 No. 19 ss 1, 3 sch**

date of assent 9 May 2003  
commenced on date of assent

**Land Legislation Amendment Act 2003 No. 20 pts 1, 5**

date of assent 9 May 2003  
ss 1–2 commenced on date of assent  
ss 22–26 commenced 10 May 2004 (automatic commencement under AIA s 15DA(2))  
remaining provisions commenced on date of assent

**Water and Other Legislation Amendment Act 2003 No. 25 pts 1, 5**

date of assent 16 May 2003  
 commenced on date of assent

**Valuation of Land Amendment Act 2003 No. 35**

date of assent 2 June 2003  
 commenced on date of assent  
 Note—This Act is taken to have never commenced (see 2008 No. 10 s 13)

**Housing Act 2003 No. 52 ss 1–2, 153 sch 2**

date of assent 15 September 2003  
 ss 1–2 commenced on date of assent  
 remaining provisions commenced 1 January 2004 (2003 SL No. 332)

**Natural Resources and Other Legislation Amendment Act 2004 No. 4 s 1, pt 7, s 57 sch**

date of assent 6 May 2004  
 commenced on date of assent  
 Note—s 56C of this Act is taken to have never commenced (see 2008 No. 10 s 13)

**Petroleum and Gas (Production and Safety) Act 2004 No. 25 ss 1, 2(2), ch 16 pt 26**

date of assent 12 October 2004  
 ss 1–2 commenced on date of assent  
 remaining provisions not yet proclaimed into force (see s 2(2))

**Natural Resources Legislation Amendment Act 2004 No. 33 pts 1, 5**

date of assent 27 October 2004  
 commenced on date of assent

**Local Government (Community Government Areas) Act 2004 No. 37 ss 1–2, 86 sch 1**

date of assent 27 October 2004  
 ss 1–2 commenced on date of assent  
 remaining provisions not yet proclaimed into force (see s 2)

later retrospective amending legislation—

**Valuation of Land Amendment Act 2008 No. 10 ss 1–2(1), pt 2, divs 1–2**

date of assent 17 March 2008  
 ss 1–2 commenced on date of assent  
 remaining provisions commenced 1 July 2002 (see s 2(1))

## 7 List of annotations

This reprint has been renumbered—see table of renumbered provisions in endnote 9.

**Definitions**

- s 2** prev s 2 om 1993 No. 67 s 3 sch 1  
 pres s 2 amd 1953 2 Eliz 2 No. 28 s 2(b); 1984 No. 43 s 2(b); 1991 No. 97 s 3  
 sch 1; 1993 No. 67 s 3 sch 1  
 def “**annual valuation**” ins 1985 No. 21 s 5(a)  
 def “**annual valuation notice**” ins 1997 No. 78 s 109  
 def “**approved form**” ins 1993 No. 67 s 3 sch 1

- 
- def “**approved subdivider**” ins 1997 No. 41 s 7 (retro)  
om 1998 No. 48 s 4
- def “**approved subdivider’s certificate**” ins 1997 No. 41 s 7 (retro)  
om 1998 No. 48 s 4
- def “**area**” sub 1993 No. 67 s 3 sch 1; 1993 No. 70 s 804 sch
- def “**chief executive**” ins 1992 No. 64 s 3 sch 1  
om R2 (see RA s 39)
- def “**Crown instrumentality**” om 1993 No. 67 s 3 sch 1
- def “**development approval**” ins 2008 No. 10 s 4 (retro)
- def “**discounted valuation period**” ins 2001 No. 92 s 34
- def “**District**” om 1993 No. 67 s 3 sch 1
- def “**general valuation**” ins 1985 No. 21 s 5(b)  
om 2000 No. 32 s 4
- def “**hotel licence**” ins 2008 No. 10 s 4 (retro)
- def “**improved value**” ins 1993 No. 67 s 3 sch 1
- def “**improvements**” ins 1993 No. 67 s 3 sch 1
- def “**land registration authority**” ins 1992 No. 36 s 2 sch 1  
om 1992 No. 64 s 3 sch 1
- def “**Local Authority**” om 1992 No. 64 s 3 sch 1
- def “**local planning instrument**” ins 2008 No. 10 s 4 (retro)
- def “**mineral**” ins 1993 No. 67 s 3 sch 1
- def “**mining lease**” ins 1993 No. 67 s 3 sch 1
- def “**mining tenement**” ins 1984 No. 43 s 2(a)(i)  
om 1993 No. 67 s 3 sch 1
- def “**Minister**” om 1991 No. 97 s 3 sch 1
- def “**owner**” sub 1950 15 Geo 6 No. 4 s 3; 1958 7 Eliz 2 No. 16 s 3  
amd 1959 8 Eliz 2 No. 51 s 2  
sub 1970 No. 14 s 9  
amd 1971 No. 78 s 6(a); 1974 No. 41 s 2; 1984 No. 43 s 2(a)(ii); 1992  
No. 15 s 13 sch; 1992 No. 64 s 3 sch 1  
sub 1993 No. 67 s 3 sch 1
- def “**parcel of land**” amd 1992 No. 64 s 3 sch 1
- def “**person**” sub 1993 No. 67 s 3 sch 1
- def “**petroleum lease**” ins 1987 No. 31 s 2  
sub 1993 No. 67 s 3 sch 1
- def “**Prescribed**” om 1991 No. 97 s 3 sch 1
- def “**prescribed form**” ins 1991 No. 97 s 3 sch 1  
amd 1992 No. 64 s 3 sch 1  
om 1993 No. 67 s 3 sch 1
- def “**property identification number**” ins 2008 No. 10 s 4 (retro)
- def “**protected person**” ins 1997 No. 78 s 109
- def “**registrar**” ins 1993 No. 67 s 3 sch 1
- def “**resource operations plan**” ins 2003 No. 25 s 14
- def “**return**” amd 1992 No. 64 s 3 sch 1
- def “**roll**” ins 1993 No. 67 s 3 sch 1
- def “**Roll**” or “**valuation roll**” sub 1947 11 Geo 6 No. 28 s 3  
om 1993 No. 67 s 3 sch 1
- def “**subdivide**” ins 1993 No. 67 s 3 sch 1
- def “**subdivided**” and “**subdivide**” om 1993 No. 67 s 3 sch 1
- def “**SunWater**” ins 2003 No. 20 s 10

def “**suppression direction**” ins 1997 No. 78 s 109  
 def “**This Act**” om 1991 No. 97 s 3 sch 1  
 def “**unimproved value**” ins 1993 No. 67 s 3 sch 1  
 def “**valuation for rental purposes**” ins 1991 No. 83 s 100  
   amd 1993 No. 67 s 3 sch 1  
 def “**valuation roll**” ins 1993 No. 67 s 3 sch 1  
 def “**value of improvements**” ins 1993 No. 67 s 3 sch 1  
 def “**valuer**” amd 1953 2 Eliz 2 No. 28 s 2(a)  
   sub 1971 No. 78 s 6(b); 1984 No. 43 s 2(a)(iii); 1992 No. 2 s 68 sch 2  
   amd 1993 No. 67 s 3 sch 1  
 def “**water authority**” ins 2003 No. 20 s 10  
 def “**water licence**” ins 2003 No. 25 s 14

**Meaning of “unimproved value”**

**prov hdg** sub 1993 No. 67 s 3 sch 1  
**s 3** prev s 3 amd 1946 10 Geo 6 No. 41 s 3; 1947 11 Geo 6 No. 28 s 2; 1950 15  
   Geo 6 No. 4 s 2; 1951 15 Geo 6 No. 43 s 2; 1958 7 Eliz 2 No. 16 s 2; 1971  
   No. 78 s 5  
   om 1992 No. 3 s 3  
   pres s 3 (prev s 12(1)–(1A)) amd 1958 7 Eliz 2 No. 16 s 5; 1971 No. 78 s 13  
   renum 1993 No. 67 s 3 sch 1  
   amd 2008 No. 10 s 5 (retro)

**Meaning of “improved value”**

**s 4** prev s 4 amd 1985 No. 21 s 4  
   om 1991 No. 97 s 3 sch 1  
   pres s 4 (prev s 12(2)(a)) renum 1993 No. 67 s 3 sch 1  
   amd 2008 No. 10 s 5A (retro)

**Meaning of “value of improvements”**

**s 5** (prev s 12(2)(b)) renum 1993 No. 67 s 3 sch 1  
   amd 2008 No. 10 s 6 (retro)

**Meaning of “improvements”**

**s 6** (prev s 12(2)(c)) amd 1974 No. 41 s 4(1); 1984 No. 43 s 6  
   renum 1993 No. 67 s 3 sch 1  
   amd 1998 No. 48 s 5; 2003 No. 20 s 11

**Meaning of “owner”**

**s 7** prev s 7 amd 1953 2 Eliz 2 No. 28 s 3; 1971 No. 78 s 8  
   om 1992 No. 64 s 17  
   pres s 7 ins 1993 No. 67 s 3 sch 1  
   amd 1994 No. 49 s 6 sch 2; 1995 No. 57 s 4 sch 1; 2000 No. 26 s 12 sch 1;  
   2003 No. 20 s 12; 2004 No. 33 s 41

**Appointment of other valuers in certain circumstances**

**s 7A** ins 1971 No. 78 s 9  
   amd 1992 No. 2 s 68 sch 2  
   om 1992 No. 64 s 17

**Meaning of “subdivide”**

**s 8** ins 1993 No. 67 s 3 sch 1  
   amd 2003 No. 20 s 13

**Housing chief executive as owner**

- prov hdg** sub 2003 No. 52 s 153 sch 2  
**s 9** ins 1993 No. 67 s 3 sch 1  
 amd 2000 No. 32 s 3 sch; 2003 No. 52 s 153 sch 2

**References to valuer-general**

- s 10** prev s 10 om 1993 No. 67 s 22  
 pres s 10 amd 1971 No. 78 s 7  
 sub 1992 No. 64 s 17

**Secrecy**

- s 11** amd 1947 11 Geo 6 No. 28 s 4; 1953 2 Eliz 2 No. 28 s 4; 1971 No. 78 ss 10, 25; 1977 No. 29 s 2; 1984 No. 43 s 3  
 sub 1991 No. 83 s 101  
 amd 1992 No. 64 s 3 sch 1; 1993 No. 67 s 3 sch 1  
 om 1997 No. 78 s 110

**Delegation**

- s 12** amd 1953 2 Eliz 2 No. 28 s 5; 1971 No. 78 s 11; 1977 No. 29 s 2; 1984 No. 43 s 3  
 sub 1991 No. 83 s 101; 1992 No. 64 s 3 sch 1; 1997 No. 78 s 110

**PART 3—VALUATIONS**

- pt hdg** prev pt 3 hdg om 1993 No. 67 s 22

**Chief executive to make valuation**

- prov hdg** amd 1992 No. 64 s 3 sch 1  
**s 13** (prev s 11(1)) amd 1947 11 Geo 6 No. 28 s 5(a); 1950 15 Geo 6 No. 4 s 4; 1953 2 Eliz 2 No. 28 s 6(a)–(b); 1971 No. 78 s 12(1)(a); 1974 No. 41 s 3(a); 1977 No. 29 s 3; 1984 No. 43 s 4; 1985 No. 21 s 6(a); 1987 No. 31 s 3; 1991 No. 83 s 102; 1992 No. 9 s 71; 1992 No. 64 s 3 sch 1; 1993 No. 67 s 3 sch 1

**Alteration of valuation for rate adjustment under Local Government Act or City of Brisbane Act**

- s 13BA** ins 1993 No. 70 s 804 sch  
 om 1994 No 70 s 4

**Deciding unimproved value of certain land**

- s 14** (prev s 11(2)–(5)) amd 1947 11 Geo 6 No. 28 s 5(b)–(e); 1949 13 Geo 6 No. 36 s 2; 1953 2 Eliz 2 No. 28 s 6(c); 1958 7 Eliz 2 No. 16 s 4(a)–(d); 1971 No. 78 s 12(1)(b)–(c); 1974 No. 41 s 3(b); 1975 No. 36 s 2(1); 1977 No. 43 s 2; 1985 No. 21 s 6(b)–(c); 1992 No. 64 s 3 sch 1; 1993 No. 67 s 3 sch 1  
 renum 1993 No. 67 s 3 sch 1  
 amd 1993 No. 67 s 3 sch 1; 1995 No. 57 s 4 sch 1; 1997 No. 78 s 111; 2000 No. 26 s 12 sch 1; 2000 No. 44 s 41 sch; 2003 No. 20 s 14; 2004 No. 4 s 55

**Valuation for rental purposes**

- s 15** (prev s 11(6)–(7)) amd 1993 No. 32 s 3 sch 1  
 renum 1993 No. 67 s 3 sch 1  
 amd 1993 No. 67 s 3 sch 1; 1994 No. 81 s 527 sch 5

**Exclusion of timber and minerals**

**s 16** (prev s 11(8)) renum 1993 No. 67 s 3 sch 1

**Duty of chief executive**

**prov hdg** amd 1992 No. 64 s 3 sch 1

**s 16A** ins 1985 No. 21 s 9  
amd 1992 No. 64 s 3 sch 1  
om 1993 No. 67 s 3 sch 1

**Exclusive use for single dwelling house or farming**

**s 17** (prev s 11(9)–(10)) renum 1993 No. 67 s 3 sch 1  
amd 1993 No. 67 s 3 sch 1; 2000 No. 32 s 5; 2004 No. 4 s 57 sch

**General valuation date**

**s 18** (prev s 11(11)–(14)) renum 1993 No. 67 s 3 sch 1  
amd 1993 No. 67 s 3 sch 1; 1997 No. 78 s 112  
om 2000 No. 32 s 6

**Regulation to fix day of effect of general valuation**

**s 19** ins 1993 No. 67 s 3 sch 1  
om 2000 No. 32 s 6

**Chief executive to fix date of valuations or alterations of valuations**

**prov hdg** amd 2003 No. 20 s 15

**s 20** (prev s 11(24)) renum 1993 No. 67 s 3 sch 1  
amd 2000 No. 32 ss 7, 3 sch  
sub 2001 No. 92 s 35

**Omissions from valuations**

**s 21** (prev s 11(25)–(27)) renum 1993 No. 67 s 3 sch 1  
amd 1993 No. 67 s 3 sch 1; 1999 No. 19 s 3 sch; 2000 No. 32 s 8

**Chief executive not required to value separately certain mining leases**

**prov hdg** amd 1992 No. 64 s 3 sch 1

**s 22** ins 1984 No. 43 s 5  
amd 1992 No. 64 s 3 sch 1  
sub 1993 No. 67 s 3 sch 1

**Chief executive may value stratum or volumetric lot**

**prov hdg** amd 1992 No. 64 s 3 sch 1  
sub 2000 No. 32 s 9(1)

**s 23** prev s 23 amd 1953 2 Eliz 2 No. 28 s 15; 1980 No. 19 s 23  
om 1985 No. 21 s 17  
pres s 23 ins 1984 No. 43 s 5  
amd 1992 No. 64 s 3 sch 1; 1993 No. 67 s 3 sch 1; 2000 No. 32 s 9(2)–(3);  
2008 No. 10 s 7 (retro)

**Valuation of mining leases**

**prov hdg** sub 1993 No. 67 s 3 sch 1

**s 24** prev s 24 om 1953 2 Eliz 2 No. 28 s 16  
pres s 24 ins 1985 No. 21 s 7  
amd 1992 No. 64 s 3 sch 1; 1993 No. 67 s 3 sch 1; 1999 No. 19 s 3 sch

**Valuation—discounting for subdivided land**

- s 25** ins 1985 No. 21 s 7  
 amd 1992 No. 64 s 3 sch 1; 1993 No. 67 s 3 sch 1; 1993 No. 70 s 804 sch  
 sub 1997 No. 41 s 8 (retro)  
 amd 1998 No. 48 s 6; 2001 No. 92 s 36

**Valuation of petroleum leases**

- s 26** ins 1987 No. 31 s 4  
 amd R2 (see RA s 37)

**Valuation for community titles scheme**

- s 26A** ins 1997 No. 28 s 295 sch 3

**Valuation of land within approved scheme—Integrated Resort Development Act 1987**

- s 26B** ins 2000 No. 32 s 10

**Valuation of land within site—Sanctuary Cove Resort Act 1985**

- s 26C** ins 2000 No. 32 s 10

**Valuations at periodic intervals**

- prov hdg** amd 1971 No. 78 s 14(a)  
**s 27** amd 1947 11 Geo 6 No. 28 s 6(a); 1958 7 Eliz 2 No. 16 s 6(a); 1971 No. 78  
 s 14(b)–(c); 1875 No. 36 s 3; 1984 No. 43 s 7(a); 1985 No. 21 s 8(a)–(d);  
 1992 No. 64 s 3 sch 1; 1993 No. 67 ss 23(1), 3 sch 1; 1997 No. 78 s 113  
 om 2000 No. 32 s 11

**Alteration of valuation in force or to come into force**

- prov hdg** ins 1993 No. 63 s 23(2)  
 sub 1998 No. 48 s 7(1)  
**s 28** (prev s 13(2)–(2A)) amd 1947 No. 28 s 6(b); 1950 No. 4 s 5; 1958 No. 16  
 s 6(b)–(d); 1971 No. 78 s 14(d); 1977 No. 43 s 3; 1984 No. 43 s 7(b); 1985  
 No. 21 s 8(e); 1992 No. 64 s 3 sch 1; 1993 No. 67 s 23(3)–(6)  
 renum 1993 No. 67 s 23(7)  
 amd 1993 No. 67 s 23(8)–(9); 1997 No. 78 s 114; 1998 No. 48 s 7(2); 1999  
 No. 19 s 3 sch; 2000 No. 32 s 12; 2001 No. 92 s 37; 2003 No. 20 s 16; 2003  
 No. 25 s 15; 2004 No. 4 s 56; 2004 No. 33 s 42

**Alteration of valuation made after appeal or objection to earlier valuation**

- s 28A** ins 1998 No. 48 s 8  
 amd 2000 No. 32 s 3 sch

**Chief executive may alter valuation**

- prov hdg** ins 1993 No. 67 s 3 sch 1  
 sub 1998 No. 48 s 9(1)  
**s 29** (prev s 13(2B)–(2D)) amd 1993 No. 67 s 3 sch 1  
 renum 1993 No. 67 s 3 sch 1  
 amd 1998 No. 48 s 9(2); 2000 No. 32 s 3 sch; 2003 No. 20 s 17

**Alteration of valuation for rate, rental or land tax adjustment**

- prov hdg** sub 2003 No. 20 s 18(1)  
**s 29A** ins 1994 No. 70 s 4 (retro)  
 amd 1998 No. 48 s 10; 2001 No. 92 s 38; 2003 No. 20 s 18(2)–(4)



**Valuation may be made if land becomes, or ceases to be, subject to rates, rental or land tax**

- prov hdg** ins 1993 No. 67 s 3 sch 1  
**s 30** (prev s 13(3)) amd 1974 No. 41 s 7(1)  
 sub 1977 No. 29 s 4  
 amd 1984 No. 43 s 12(a); 1992 No. 64 s 3 sch 1; 1993 No. 67 s 3 sch 1  
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**Valuation on area change**

- prov hdg** ins 1993 No. 67 s 3 sch 1  
**s 31** (prev s 13(4)) ins 1984 No. 43 s 12(b)  
 amd 1992 No. 64 s 3 sch 1; 1993 No. 67 s 3 sch 1  
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 amd 2000 No. 32 ss 14, 3 sch

**Valuation on inclusion of land in an area**

- prov hdg** ins 1993 No. 67 s 3 sch 1  
**s 32** (prev s 13(5)) ins 1984 No. 43 s 12(b)  
 amd 1992 No. 64 s 3 sch 1; 1993 No. 67 s 3 sch 1  
 renum 1993 No. 67 s 3 sch 1  
 amd 2000 No. 32 ss 15, 3 sch

**Status of valuation**

- prov hdg** ins 1993 No. 67 s 3 sch 1  
**s 33** prev s 33 om 1992 No. 64 s 3 sch 1  
 pres s 33 (prev s 13(7)) amd 1992 No. 64 s 3 sch 1; 1993 No. 67 s 3 sch 1  
 renum 1993 No. 67 s 3 sch 1

**Lands to be included in 1 valuation**

- s 34** amd 1953 2 Eliz 2 No. 28 s 8; 1984 No. 43 s 8; 1992 No. 64 s 3 sch 1; 1993 No. 32 s 3 sch 1; 1997 No. 41 s 9 (retro); 1999 No. 19 s 3 sch; 2003 No. 20 s 20

**Separate valuation**

- s 35** amd 1947 11 Geo 6 No. 28 s 7  
 sub 1953 2 Eliz 2 No. 28 s 9;  
 amd 1958 7 Eliz 2 No. 16 s 7; 1984 No. 43 s 9; 1990 No. 88 s 3 sch; 1991 No. 83 s 103; 1992 No. 64 s 3 sch 1; 1993 No. 67 s 24; 2000 No. 32 s 16; 2003 No. 20 s 21

**Giving information and access**

- prov hdg** sub 1993 No. 67 s 3 sch 1  
**s 36** amd 1953 2 Eliz 2 No. 28 s 10; 1992 No. 64 s 3 sch 1; 1993 No. 67 s 3 sch 1; 2001 No. 72 s 164 sch 1

**PART 4—ANNUAL VALUATIONS**

- pt hdg** ins 1985 No. 21 s 9

**Chief executive to make annual valuation**

- prov hdg** amd 1992 No. 64 s 3 sch 1  
**s 37** ins 1985 No. 21 s 9  
 amd 1991 No. 83 s 104; 1992 No. 64 s 3 sch 1; 1993 No. 67 s 3 sch 1  
 sub 2000 No. 32 s 17; 2004 No. 4 s 56A

**Period for which annual valuation to have effect**

- s 38** ins 1985 No. 21 s 10  
 amd 2003 No. 25 s 16

**Effect of failure to make annual valuation**

- s 39** ins 1985 No. 21 s 10  
 amd 2000 No. 32 s 18

**Particulars of annual valuation to be available for inspection**

- s 40** ins 1985 No. 21 s 11  
 amd 1992 No. 64 s 3 sch 1; 1993 No. 67 s 25; 1997 No. 78 s 115; 1999 No. 19  
 s 3 sch; 2003 No. 20 s 22

**Advertisements**

- s 41** ins 1985 No. 21 s 11  
 amd 1992 No. 64 s 3 sch 1; 1993 No. 67 s 26; 1997 No. 78 s 116; 2000 No. 32  
 s 19; 2001 No. 92 s 39; 2003 No. 20 s 23

**Notice to owners about valuations**

- prov hdg** amd 2000 No. 32 s 19(1)  
**s 41A** ins 1997 No. 78 s 117  
 amd 2000 No. 32 s 19(1)–(2); 2003 No. 20 s 24

**Owner may object**

- s 42** ins 1985 No. 21 s 12  
 amd 1991 No. 83 s 105; 1992 No. 64 s 3 sch 1; 1993 No. 67 s 27; 1994 No. 81  
 s 527 sch 5; 1997 No. 78 s 118; 2000 No. 32 s 20; 2003 No. 20 s 25

**Chief executive to consider objection and notify objector**

- prov hdg** amd 1992 No. 64 s 3 sch 1  
**s 43** ins 1985 No. 21 s 12  
 amd 1991 No. 83 s 106; 1992 No. 64 s 3 sch 1

**Conference about objection to valuation**

- s 43A** ins 2000 No. 32 s 21

**Chairperson of conference**

- s 43B** ins 2000 No. 32 s 21

**Effect on objection of change in valuation**

- s 43C** ins 2000 No. 32 s 21  
 amd 2001 No. 92 s 40

**Late objection**

- s 44** ins 1985 No. 21 s 12  
 amd 1992 No. 64 s 3 sch 1  
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 amd 2000 No. 32 s 22; 2001 No. 92 s 41; 2003 No. 20 s 26

**Appeal**

**s 45** ins 1985 No. 21 s 13  
 amd 1987 No. 31 s 5; 1992 No. 64 s 3 sch 1; 1993 No. 67 s 3 sch 1; 1997  
 No. 78 s 120; 2000 No. 1 s 86 sch 1

**Right of new owner to carry on objection or appeal**

**s 46** ins 1985 No. 21 s 13  
 amd 1992 No. 64 s 3 sch 1; 1997 No. 78 s 121

**Valuation rolls—particulars and form**

**s 47** amd 1947 11 Geo 6 No. 28 s 8; 1949 13 Geo 6 No. 36 s 4; 1958 7 Eliz 2  
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 1993 No. 67 s 3 sch 1; 2000 No. 32 s 23; 2008 No. 10 s 8 (retro)

**Amendment of valuation roll**

**s 48** sub 1950 15 Geo 6 No. 4 s 6  
 amd 1958 7 Eliz 2 No. 16 s 9; 1971 No. 78 s 16; 1985 No. 21 s 15; 1992  
 No. 64 s 3 sch 1; 1993 No. 67 s 3 sch 1; 1994 No. 81 s 527 sch 5; 2000  
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**PART 6—NOTICE OF VALUATION (OTHER THAN ANNUAL) AND  
OBJECTIONS**

**pt hdg** sub 2000 No. 32 s 24

**Application of part**

**s 49** ins 1985 No. 21 s 16

**Notice of valuation (other than annual)**

**prov hdg** sub 2000 No. 32 s 25(1)

**s 50** amd 1949 13 Geo 6 No. 36 s 5; 1950 15 Geo 6 No. 4 s 7; 1958 7 Eliz 2 No. 16  
 s 10; 1971 No. 78 s 17; 1974 No. 41 s 6; 1977 No. 43 s 4; 1984 No. 43  
 s 10; 1992 No. 64 s 3 sch 1; 1993 No. 67 s 3 sch 1; 2000 No. 32 s 25(2)

**Right of new owner to carry on objection or appeal**

**s 51** ins 1950 15 Geo 6 No. 4 s 8  
 amd 1953 2 Eliz 2 No. 28 s 11; 1984 No. 43 s 11; 1992 No. 64 s 3 sch 1; 1993  
 No. 67 s 3 sch 1

**Objections to valuation**

**s 52** (prev s 20(1)) amd 1958 7 Eliz 2 No. 16 s 11; 1959 8 Eliz 2 No. 51 s 3(a);  
 1971 No. 78 s 18(a); 1992 No. 64 s 3 sch 1; 1993 No. 67 s 3 sch 1; 1997  
 No. 78 s 122

**Late objections to valuation**

**s 52A** ins 1997 No. 78 s 123

**Consideration of objections**

**s 53** (prev s 20(2)–(2A)) amd 1959 8 Eliz 2 No. 51 s 3(b); 1971 No. 78 s 18(b)–(c);  
 1992 No. 64 s 3 sch 1; 1993 No. 67 s 3 sch 1  
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**Notice to objector**

**s 54** (prev s 20(3)–(5)) amd 1974 No. 41 s 7(1); 1977 No. 29 s 4; 1984 No. 43  
 s 12(a)–(b); 1992 No. 64 s 3 sch 1; 1993 No. 67 s 3 sch 1

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**PART 6A—APPEALS**

**pt hdg** ins 2000 No. 32 s 27

**Application of pt 6A**

**s 54A** ins 2000 No. 32 s 28

**Appeal against the chief executive's decision on an objection**

**prov hdg** amd 1992 No. 64 s 3 sch 1

sub 1994 No. 81 s 527 sch 5

**s 55** (prev s 21(1)–(2)) sub 1953 2 Eliz 2 No. 28 s 12(a)–(b)  
 amd 1958 7 Eliz 2 No. 16 s 12(a); 1959 8 Eliz 2 No. 51 s 4; 1971 No. 78  
 s 19(a), (c); 1975 No. 36 s 4(a); 1992 No. 64 s 3 sch 1; 1993 No. 67 s 3  
 sch 1; 1997 No. 78 s 126

**How to start an appeal**

**prov hdg** ins 1993 No. 67 s 3 sch 1

**s 56** (prev s 21(3)) sub 1953 2 Eliz 2 No. 28 s 12(a); 1958 7 Eliz 2 No. 16 s 12(c);  
 1959 8 Eliz 2 No. 51 s 4  
 amd 1975 No. 36 s 4(b); 1992 No. 64 s 3 sch 1; 1993 No. 67 s 3 sch 1  
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**prov hdg** ins 1993 No. 67 s 3 sch 1

**s 57** (prev s 21(3A)) ins 1975 No. 36 s 4(c)  
 amd 1992 No. 64 s 3 sch 1; 1993 No. 67 s 3 sch 1  
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**Defect in notice of appeal—action of registrar**

**prov hdg** ins 1993 No. 67 s 3 sch 1

**s 58** (prev s 21(3B)) ins 1975 No. 36 s 4(c)  
 amd 1992 No. 64 s 3 sch 1; 1993 No. 67 s 3 sch 1  
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**Defect in notice of appeal—action of Land Court**

**prov hdg** ins 1993 No. 67 s 3 sch 1

**s 59** (prev s 21(3C)) ins 1975 No. 36 s 4(c)  
 amd 1993 No. 67 s 3 sch 1  
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**Jurisdiction not affected by failure to serve chief executive**

**prov hdg** ins 1993 No. 67 s 3 sch 1

**s 60** (prev s 21(3D)) ins 1975 No. 36 s 4(c)  
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**Defect in notice of appeal served on chief executive**

- prov hdg** ins 1993 No. 67 s 3 sch 1  
**s 61** (prev s 21(3E)) ins 1975 No. 36 s 4(c)  
 amd 1992 No. 64 s 3 sch 1; 1993 No. 67 s 3 sch 1  
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**Costs of adjournment**

- prov hdg** ins 1993 No. 67 s 3 sch 1  
**s 62** (prev s 21(3F)) ins 1975 No. 36 s 4(c)  
 amd 1992 No. 64 s 3 sch 1; 1993 No. 67 s 3 sch 1  
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**Constitution of Land Court at first instance**

- prov hdg** ins 1993 No. 67 s 3 sch 1  
**s 63** (prev s 21(4)) amd 1947 11 Geo 6 No. 28 s 9; 1953 2 Eliz 2 No. 28 s 12(b)–(i);  
 1958 7 Eliz 2 No. 16 s 12(d)  
 sub 1959 8 Eliz 2 No. 51 s 4  
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**Appeal to Land Appeal Court**

- prov hdg** ins 1993 No. 67 s 3 sch 1  
**s 64** (prev s 21(5)) ins 1953 2 Eliz 2 No. 28 s 12(j)  
 amd 1958 7 Eliz 2 No. 16 s 12(e)  
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**Appeal to Court of Appeal**

- prov hdg** ins 1993 No. 67 s 3 sch 1  
**s 65** (prev s 21(6), (9)) ins 1959 8 Eliz 2 No. 51 s 4  
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**Order of court**

- prov hdg** ins 1993 No. 67 s 3 sch 1  
**s 66** (prev s 21(7)) ins 1959 8 Eliz 2 No. 51 s 4  
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**Practice and procedure for appeals**

- prov hdg** ins 1993 No. 67 s 3 sch 1  
**s 67** (prev s 21(8)) ins 1959 8 Eliz 2 No. 51 s 4  
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**Alteration of valuation after notice of appeal and effect thereof**

- s 68** ins 1947 11 Geo 6 No. 28 s 10  
 amd 1953 2 Eliz 2 No. 28 s 13; 1992 No. 64 s 3 sch 1

**Restriction on objection and appeal**

**s 69** ins 1974 No. 41 s 8  
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**Costs of appeal against valuation**

**s 70** sub 1950 15 Geo 6 No. 4 s 9; 1953 2 Eliz 2 No. 28 s 14  
amd 1959 8 Eliz 2 No. 51 s 5; 1992 No. 64 s 3 sch 1

**Objection by local government to valuation**

**s 71** ins 1950 15 Geo 6 No. 4 s 10  
amd 1971 No. 78 s 20; 1992 No. 64 s 3 sch 1  
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**Purposes for which valuation to be used**

**s 72** sub 1953 2 Eliz 2 No. 28 s 17  
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**Supply of copies of valuation roll by chief executive**

**prov hdg** amd 1992 No. 64 s 3 sch 1  
**s 73** amd 1947 11 Geo 6 No. 28 s 11; 1949 13 Geo 6 No. 36 s 6; 1953 2 Eliz 2  
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**Local governments to be given notice about protected persons**

**s 73A** ins 1997 No. 78 s 128

**Other valuations**

**prov hdg** amd 1992 No. 64 s 3 sch 1  
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**s 74** amd 1953 2 Eliz 2 No. 28 s 19; 1992 No. 64 s 3 sch 1; 1993 No. 67 s 3 sch 1;  
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**Chief executive may identify land for local government**

**prov hdg** amd 1992 No. 64 s 3 sch 1  
**s 75** ins 1985 No. 21 s 19  
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**PART 8—SUPPRESSION DIRECTION AND OTHER MISCELLANEOUS MATTERS**

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**Applications about direction to exclude personal details from rolls etc.**

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**Chief executive's approval and making of suppression direction**

**s 75B** ins 1997 No. 78 s 131

**Grounds for revocation of suppression direction**

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**Power to obtain evidence**

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s 81 amd 1947 11 Geo 6 No. 28 s 12; 1958 7 Eliz 2 No. 16 s 13; 1992 No. 64 s 3  
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s 81A ins 2000 No. 32 s 32

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s 82 ins 1992 No. 36 s 2 sch 1

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**prov hdg** sub 1993 No. 67 s 3 sch 1

**s 83** amd 1947 11 Geo 6 No. 28 s 13; 1992 No. 64 s 3 sch 1; 1993 No. 67 s 3 sch 1;  
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**Address for service**

**s 84** amd 1992 No. 64 s 3 sch 1

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**s 86** amd 1992 No. 64 s 3 sch 1

**Regulations about times for doing acts etc.**

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**Penalty for refusing information**

**s 88** amd 1971 No. 78 s 25; 1992 No. 64 s 3 sch 1; 1993 No. 67 s 3 sch 1

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**s 89** amd 1971 No. 78 s 25; 1992 No. 64 s 3 sch 1

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**s 90** amd 1971 No. 78 s 25; 1992 No. 64 s 3 sch 1

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**s 91** amd 1971 No. 78 s 25; 1992 No. 64 s 3 sch 1; 1993 No. 67 s 3 sch 1

**Order to comply with requirements**

**s 92** amd 1971 No. 78 s 25; 1992 No. 64 s 3 sch 1; 1993 No. 67 s 3 sch 1; 2001  
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**False returns or statements**

**s 93** amd 1971 No. 78 s 25; 1992 No. 64 s 3 sch 1

**Recovery of penalties and fees**

**s 94** amd 1992 No. 64 s 3 sch 1

**Place where offence committed**

**s 95** amd 1992 No. 64 s 3 sch 1; 1993 No. 67 s 3 sch 1

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**s 96** amd 1958 7 Eliz 2 No. 16 s 14; 1974 No. 41 s 10; 1975 No. 36 s 5; 1985  
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**Approved subdivider's certificate**

**s 96A** ins 1997 No. 41 s 10 (retro)  
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**Objection to, and appeal against, chief executive's decision**

**s 96B** ins 1997 No. 41 s 10 (retro)  
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**Chief executive may approve forms**

**s 97** ins 1993 No. 67 s 3 sch 1

**Combination of forms**

**s 98** ins 1991 No. 97 s 3 sch 1  
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**prov hdg** sub 2003 No. 19 s 3 sch  
**s 99** amd 1953 2 Eliz 2 No. 28 s 20; 1971 No. 78 ss 23, 25; 1984 No. 43 s 15; 1990  
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pres s 100 ins 2001 No. 92 s 46

**Failure to make general valuation within prescribed periods**

**s 101** ins 1997 No. 78 s 132  
om 2000 No. 32 s 33

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**SCHEDULE 1—AMENDMENTS OF THE LOCAL GOVERNMENT ACT 1936**

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**SCHEDULE 4—VALUATION DISTRICTS FOR THE PURPOSES OF THIS ACT**

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om 1993 No. 67 s 28

**8 List of forms notified or published in the gazette****Form 24 Version 3—Property Transfer Information**

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**Form 58 October 1996—Notice of Objection—Valuation**

pubd gaz 1 November 1996 p 800

**Form 59 October 1996—Notice of Appeal to the Land Court Against a Determination of the Chief Executive**

pubd gaz 1 November 1996 pp 801–2

**Form 62 Version 2—Application For Approved Subdivider’s Certificate**

pubd gaz 26 September 1997 pp 297–8

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17(1), 2nd sentence, (e)	47(2)(a)
17(1), 2nd sentence, (f)	47(2)(b)
17(2)	47(3)
18	48
18A	49
19	50
19A	51
20(1)	52
20A	53
20A(8)(i)	53(8)(a)
20A(8)(ii)	53(8)(b)
20A(8)(iii)	53(8)(c)
20A(9)(i)	53(9)(a)
20A(9)(ii)	53(9)(b)
20A(9)(iii)	53(9)(c)
20B	54
21	55
21AA	56
21AB	57
21AC	58
21AD	59
21AE	60
21AF	61
21AG	62
21AH	63
21AI	64
21AJ	65
21AK	66

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Previous	Renumbered as
21AL	.67
21A, 1st sentence	.68(1)
21A, 2nd sentence	.68(2)
21A, 3rd sentence	.68(3)
21B	.69
22, 1st sentence	.70(1)
22, 2nd sentence	.70(2)
24A	.71
24A(5), 2nd sentence	.71(6)
25	.72
26	.73
26(1)(ba)	.73(1)(c)
26(1)(bb)	.73(1)(d)
26(1)(c)	.73(1)(e)
26(1)(d)	.73(1)(f)
26(1)(e)	.73(1)(g)
26(1), 2nd sentence	.73(2)
26(1), 3rd sentence	.73(3)
26(2)	.73(4)
27	.74
27A	.75
28	.76
28(1), 2nd sentence	.76(2)
28(2)	.76(3)
28(2A)	.76(4)
28(3)	.76(5)
28(4)	.76(6)
28A	.77
29	.78
29A	.79
30	.80
31	.81
31A	.82
32	.83
32(7), 2nd sentence	.83(8)
34	.84
35	.85
36	.86
37, 1st sentence	.87(1)
37, 2nd sentence	.87(2)
38	.88
39, 1st sentence	.89(1)
39, 2nd sentence	.89(2)
40	.90
41	.91
42(a)	.92
43, 1st sentence	.93(1)
43, 2nd sentence	.93(2)

Previous	Renumbered as
44.....	94
45.....	95
45(i).....	45(d)
45(ii).....	45(e)
46.....	96
46(5), 2nd sentence.....	96(6)
46(6).....	96(7)
46(6), 2nd sentence.....	96(8)
46(7).....	96(9)
46(8).....	96(10)
46(9).....	96(11)
46(10).....	96(12)
46AA.....	97
46A.....	98
47.....	99

## **10 Information about retrospectivity**

Retrospective amendments that have been consolidated are noted in the list of legislation and list of annotations. Any retrospective amendment that has not been consolidated is noted in footnotes to the text.