



Valuation of Land Act 1944

Reprinted as in force on 30 June 2010

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This Act is reprinted as at 30 June 2010. The reprint shows the law as amended by all amendments that commenced on or before that day (Reprints Act 1992 s 5(c)).

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

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

Also see endnotes for information about—

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

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Queensland

Valuation of Land Act 1944

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Valuation of Land Act 1944

[as amended by all amendments that commenced on or before 30 June 2010]

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.

approved form means a form approved under section 97.

area means the area of a local government (other than a community government under the *Local Government (Community Government Areas) Act 2004* or NPARC or TSIRC).

bona fide sale—

- 1 A *bona fide sale*, for a provision about land, is a sale of the land on reasonable terms and conditions that a bona fide seller and buyer would require assuming—
 - (a) a willing, but not anxious, buyer and seller; and
 - (b) a reasonable period within which to negotiate the sale; and
 - (c) that the property was reasonably exposed to the market.
- 2 For paragraph 1, in considering whether terms and conditions are reasonable regard must be had to—
 - (a) the nature and situation of the property; and
 - (b) the state of the market for a property of the same type.

bond rate means—

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

date of valuation means—

- (a) for a provision about an annual valuation—the date of valuation fixed under section 37; or
- (b) for a provision about a valuation other than an annual valuation (the ***subject valuation***)—the date of valuation fixed under section 37 for the annual valuation in effect for the subject valuation; or
- (c) for sections 3, 5 and 23—the date of valuation under paragraph (a) or (b) for the relevant valuation; or
- (d) for a provision about an objection—the date of valuation for the valuation the subject of the objection.

development approval see the *Sustainable Planning Act 2009*, schedule 3.

discounted valuation period see section 25.

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

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

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

improvements has the meaning given by section 6.

infrastructure charges means the following—

- (a) infrastructure charges under the *Sustainable Planning Act 2009*;
- (b) another charge, however called, that is similar to charges mentioned in paragraph (a) imposed under another Act.

infrastructure construction, for land, means constructing infrastructure, whether on or off the land, as developed or as approved or authorized to be developed under—

- (a) the *Sustainable Planning Act 2009*; or
- (b) another Act relating to the land or an improvement of the land.

local planning instrument see the *Sustainable Planning Act 2009*, schedule 3.

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.

notice of valuation means—

- (a) for part 4—a notice issued under section 41A; or
- (b) for part 6—a notice issued under section 50; or
- (c) otherwise—a notice issued under section 41A or 50.

NPARC means the Northern Peninsula Area Regional Council.

[s 2]

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

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

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* or the *Petroleum and Gas (Production and Safety) Act 2004*.

properly made objection—

- (a) for part 4, see section 42A(1); or
- (b) for part 6, see section 52AA(1).

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.

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

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.

TSIRC means the Torres Strait Island Regional Council.

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.

[s 3]

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 negotiated as a bona fide sale; and
 - (b) in relation to improved land—the capital sum that the fee simple of the land might be expected to realise if negotiated as a bona fide sale, assuming the improvements did not exist.
- (2) However, the unimproved value of improved land can not be less than the sum that would be obtained by deducting the value of improvements from the improved value on the date of valuation.
- (2A) The assumption mentioned in subsection (1)(b) is limited to the instant in time when the valuation is to be made on the date 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; or
 - (c) the making or use of an improvement to the land.
- (2C) Nothing in subsection (1)(b) 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; and
 - (c) there is no greater risk than that which applied to the actual use of the land in its actual condition, on the date of valuation, in realising the use of the land, or continuing the use of the land, for any purpose for which it was being used on the date of valuation;

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.

- (5) To remove any doubt, it is declared that—
- (a) the benefit of a lease, agreement for lease or any other instrument of any type relating to land, or improvements on land that enhances the value of the land, as unimproved or improved must be included in its unimproved value; and
 - (b) the following apply for assessing the unimproved value of land—
 - (i) the bond rate must be adopted in analysing—
 - (A) the added value of improvements on the land including any allowance to be made under this section or section 5; and
 - (B) the added value of improvements involved in any comparable sale of improved land;

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- (ii) no amount can be deducted for goodwill whether in analysing the improvements on the land, or any comparable sale of improved land, or otherwise;
 - (iii) no deduction for any profit and risk allowance or development premium can be made for the realisation of the use of the land, or for continuing the use of the land, for any purpose for which it was being used on the date of valuation;
 - (iv) if the land is improved and the assessment includes a comparison with sales of vacant or lightly improved land, or with sales for redevelopment, an amount representing the development premium inherent in the value of the land as improved must be added to the level of value established by the sales;
 - (v) the benefit to the land of the payment of infrastructure charges or of infrastructure construction must be included; and
- (c) the term ‘unimproved value’ defined under this section has been given a special meaning that must be applied whether or not that definition accords with the ordinary meaning of that term.

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 negotiated as a bona fide sale.

Example—

If land has been improved by construction of commercial premises leased to tenants at market rentals, and the market value of the property as constructed and leased is assessed by capitalisation of the rental income—

- (a) the improved value of the land is at least the market value; and
- (b) there is to be no deduction from market value for ‘goodwill’ as suggested in *Lilac Pty Ltd v Department of Natural Resources and*

Water [2008] QLC 220 or *Kent Street Pty Ltd & Ors v Department of Natural Resources and Mines* [2008] QLAC 221.

5 Meaning of *value of improvements*

- (1) The *value of improvements* means, in relation to land, the added value which the physical 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 value of improvements can not be more than the total of the following—
 - (a) the price payable for construction of the physical improvements reduced by a discount for their condition, age, physical and economic obsolescence or any other factor diminishing their value;
 - (b) an allowance for holding costs over the time it would take to have had constructed improvements of a nature and efficiency equivalent to the existing improvements.
- (3) In assessing the value of improvements the price payable for the construction of the physical improvements must be calculated based on the level of construction costs current on the date of valuation and no allowance can be made for any additional costs by way of escalation.
- (4) In this section—

holding costs means rates, land tax and the interest cost at the bond rate of applying funds for the construction of physical improvements and holding the land during the construction period for the 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

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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.
- (5) In this section—

invisible, for improvements, means physical improvements to land that may not be readily apparent because they merge with the land and lose their character or identity.

Examples—

drainage, reclamation and filling

7 Meaning of *owner*

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

Editor's note—

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.

- (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 GHG lease, mining lease or petroleum 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

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- (f) a lessee of land held from a local government that holds the land under a lease from the State; and
 - (g) 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
 - (h) 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—
- (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.
- (5) The chief executive of the department in which the *Housing Act 2003* is administered is the **owner** of land leased by that chief executive under that Act.

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; or
 - (d) the lease is from a local government that holds the land under a lease from the State.
 - (4) Otherwise, subsection (2)(b) does not include a lease of land from the State.

Part 2 Administration

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.

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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 SunWater or a water authority; or
 - (d) subject to a heritage agreement under the *Queensland Heritage Act 1992*; 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.

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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 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, aquaculture, 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 \$5000; 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 \$5000; 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 \$5000; or
- (iv) having—
 - (A) a minimum value of farm improvements or plantings of forest or orchard trees of \$50000; and
 - (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

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- (b) there is evidence, including advertising or actual sales, of intention to sell the individual lots.

20 Chief executive to fix date of effect 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 negotiated as a bona fide sale 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

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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 instant in time when the valuation is to be made on the date 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; or
 - (c) the making or use of an improvement to 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—
- (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; and
 - (c) there is no greater risk than that which applied to the actual use of the stratum or volumetric lot in its actual condition, on the date of valuation, in realising the use of the lot, or continuing the use of the lot, for any purpose for which it was being used on the date of valuation;

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.
- (4A) To remove any doubt, it is declared that—
- (a) the benefit of a lease, agreement for lease or any other instrument of any type relating to a stratum or volumetric lot, or improvements on a stratum or volumetric lot, that enhances the value of the lot as unimproved or improved must be included in its unimproved value; and
 - (b) the following apply for assessing the unimproved value of a stratum or volumetric lot—
 - (i) the bond rate must be adopted in analysing—
 - (A) the added value of improvements on or in the lot including any allowance to be made under this section or section 5; and
 - (B) the added value of improvements involved in any comparable sale;
 - (ii) no amount can be deducted for goodwill whether in analysing the improvements on or in the lot, or any comparable sale, or otherwise;
 - (iii) no deduction for any profit and risk allowance or development premium can be made for the realisation of the use of the stratum or volumetric lot, or for continuing the use of the lot, for any purpose for which it was being used on the date of valuation;
 - (iv) if the lot is improved and the assessment includes a comparison with sales of vacant or lightly improved lots, or with sales for redevelopment, an amount representing the development premium inherent in the value of the lot as improved must be added to the level of value established by the sales;

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- (v) the benefit to the lot of the payment of infrastructure charges or of infrastructure construction must be included; and
 - (c) the meaning of the term ‘unimproved value’, as affected under this section for a stratum or volumetric lot, has been given a special meaning that must be applied whether or not that definition accords with the ordinary meaning of that term.
- (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
 - (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—

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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 and the *City of Brisbane Act 1924*, section 70 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—
 - (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.

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- (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.
- (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.

26 Valuation of petroleum leases and GHG leases

- (1) The unimproved value of land comprised in a petroleum lease or GHG 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.

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- (2) In this section—

yearly rent, for a petroleum lease or GHG lease, means the annual rent under the *Petroleum Act 1923*, *Petroleum and Gas (Production and Safety) Act 2004* or the *Greenhouse Gas Storage Act 2009* 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.

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- (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*.

27 Valuation of prescribed land

- (1) When issuing an annual valuation for prescribed land, its unimproved value must be calculated by multiplying its current unimproved value by the commercial land index.
- (2) When issuing an alteration of a valuation for prescribed land because of a change in its area, its unimproved value must be calculated by changing its current unimproved value by an amount proportionate to the change in area.
- (3) For the first time on or after the commencement day that the unimproved value of prescribed land is calculated under subsection (1) or (2), its current unimproved value (that is, the value that is multiplied by the commercial land index under subsection (1) or changed under subsection (2)) is taken to be the amount calculated by—
- (a) starting with—
 - (i) if the land was prescribed land on 30 June 2003—its unimproved value effective immediately before that day; or
 - (ii) otherwise—the first unimproved value to have effect for the land after it became prescribed land; and
 - (b) for the period on and from 30 June 2003 until immediately before the commencement day—
 - (i) when an annual valuation for the land was issued—multiplying the current unimproved value by the commercial land index; and
 - (ii) when an alteration of a valuation for the land was issued because of a change in the area of the land—changing the current unimproved value by an amount proportionate to the change in area.

- (4) For subsection (1) or (3)(b)(i), the commercial land index applying to prescribed land when an annual valuation for the land is issued is the number calculated, to 2 decimal places, using the formula—

$$\frac{A}{B}$$

where—

A is the total unimproved value of all local commercial land under the new annual valuation as at the day of issue.

B is the total unimproved value of the same local commercial land effective as at the day of issue.

Example—

On 20 February, the chief executive issues an annual valuation for particular prescribed land (*parcel X*).

The only local commercial land on 20 February consists of parcels Y and Z. The total unimproved value of parcels Y and Z effective on 20 February is \$100 million. The total unimproved value of parcels Y and Z under the new annual valuation, as at 20 February, is \$105 million.

The commercial land index is 105 million divided by 100 million, which is 1.05. So the new annual valuation for parcel X must be calculated by multiplying its existing unimproved value by 1.05.

- (5) The reference in subsection (3)(b)(i) to an annual valuation does not include an annual valuation issued under section 102, for the period of 12 months starting on 30 June 2004, for use only for land tax purposes.
- (6) To remove any doubt, it is declared that this section does not affect the unimproved value of any land that was effective at any time before the commencement day.
- (7) In this section—

commencement day means the day this section commences.

commercial land means freehold land, other than prescribed land, valued as commercial land under the valuation roll.

issue an annual valuation or alteration of valuation means give a notice of valuation for the annual valuation or alteration of valuation.

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local commercial land means commercial land situated in a local government area, other than the local government area of the Brisbane City Council, in which any prescribed land is situated.

prescribed land means land that, under the schedule, is prescribed land.

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 a notice of valuation under section 41A 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 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—

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- (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 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 2010* or the repealed *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.

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- (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;
 - (c) land that has become subject to land tax under the *Land Tax Act 2010* 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.

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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.
- (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; and
 - (c) a lease from a local government that holds the land under a lease from the State.
- (2B) Otherwise, subsection (2) does not apply to a lease of land from the State.

[s 35]

- (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.

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
 - (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; and
 - (c) a lease from a local government that holds the land under a lease 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.

[s 36]

36 Giving information and access

- (1) 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

Division 1 Making annual valuations

37 Chief executive to make annual valuation

- (1) The chief executive must make annually a valuation of all land in an area and fix a date of valuation for each annual valuation 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;
 - (b) the results of consultation with the local government for the area and appropriate local groups and industry groups;

[s 38]

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 the places and in the form 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)—

[s 41]

- (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
 - (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 the date of valuation and the date of issue of the notice; and
 - (c) state that the owner may object to the valuation within 45 days after the date of issue of the notice; and
 - (d) state the way in which an objection may be made.

Division 2 Objections and appeals

42 Objection to annual valuation

- (1) An owner who is dissatisfied with an annual valuation of the owner’s land may object to the valuation.
- (2) An owner of land may object to the valuation of the land for rental or land tax purposes if—
 - (a) the owner has not previously objected under subsection (1); or
 - (b) the owner has objected under subsection (1) and the valuation differs from the valuation the subject of the objection.
- (3) Despite subsections (1) and (2), an objection under either subsection may be made only if—
 - (a) it is given to the chief executive within 45 days after the date of issue of the relevant notice of valuation under section 41A(1); and

[s 42A]

- (b) it is a properly made objection.
- (4) Subsection (3)(a) is subject to section 44.
- (5) Subsection (3)(b) is subject to section 42C.
- (6) To remove any doubt, it is declared that the owner can not make an objection to the annual valuation other than as provided for under this section.

42A What is a *properly made objection*

- (1) A *properly made objection* is an objection that complies with all of the following requirements—
 - (a) the objection must be—
 - (i) in the approved form; and
 - (ii) signed by the objector or, if it is signed by an agent for the objector, accompanied by the objector's written consent to the objection;
 - (b) the objection must state all of the following—
 - (i) the objector's address for service for any notices concerning the objection;
 - (ii) information that identifies the objector's land, including, for example, the property identification number, real property description or property address shown on the notice about the valuation under section 41A;
 - (iii) the amount the objector seeks for the valuation;
 - (iv) the grounds of objection to the valuation, with particulars of the facts and circumstances relied upon for each of the grounds;
 - (v) any other matter prescribed under a regulation;
 - (c) if a ground of objection to the valuation concerns the comparability of the sale of any other land, the ground must state full details of—
 - (i) the sale; and

- (ii) the reasons why the objector contends the sale is relevant to the valuation of the objector's land; and
 - (iii) the basis of comparison between the objector's land and the land the subject of the sale;
- (d) if a ground of objection to the valuation concerns the value of improvements of the objector's land, the ground must state all of the following—
 - (i) any market value of the objector's land as improved recorded in the objector's books of account current on the date of valuation;
 - (ii) the improved value of the objector's land contended for by the objector;
 - (iii) the amount of the replacement cost of the improvements contended for by the objector;
 - (iv) the insurance replacement cost of any improvements recorded in any of the objector's books of account current on the date of valuation;
 - (v) the value of the improvements contended for by the objector;
- (e) the objection must be accompanied by—
 - (i) the information the objector seeks to rely on to establish the grounds of the objection; and
 - (ii) any of the following in the possession or control of the objector relating to the value of the objector's land or the value of improvements—
 - (A) valuation reports;
 - (B) depreciation schedules;
 - (C) assessments of insurance replacement cost of improvements; and
 - (iii) any other information prescribed under a regulation;
- (f) the objection must be accompanied by the fee prescribed under a regulation.

[s 42B]

Note—

If a correction notice under section 42C is not complied with, the objection is taken under that section not to be a properly made objection.

- (2) The approved form must state—
 - (a) the matters the chief executive considers appropriate about the objection process under this part, including, for example, about objections that are not properly made objections; and
 - (b) that the chief executive can not decide an objection that is not a properly made objection.
- (3) In this section—

information includes expert opinion evidence.

Example—

an expert opinion concerning any of the matters mentioned in subsection (1)(c)

42B Particular objections taken to be to valuations for different purposes

- (1) This section 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.
- (2) An objection to a valuation mentioned in subsection (1)(a) or (b) is taken to be an objection to both valuations.

42C Assessment of whether objection is properly made

- (1) The chief executive must consider an objection made under section 42 and assess whether or not it is a properly made objection.
- (2) If the decision is that the objection is not a properly made objection, the chief executive must give the objector a notice (*a correction notice*) stating all of the following—

-
- (a) the date the chief executive issued the correction notice;
 - (b) that the objection is not a properly made objection;
 - (c) why the objection is not a properly made objection;
 - (d) that the objector must, within 14 days after the day the notice was issued, amend the objection so that it is a properly made objection;
 - (e) that if the objection is not amended within the 14 days so that it is a properly made objection—
 - (i) under subsection (4), the objection will be taken not to be a properly made objection; and
 - (ii) section 43(2) will prohibit the chief executive from deciding the objection; and
 - (iii) section 45(2)(c) will prohibit any appeal to the Land Court about the valuation of the objector's land.
- (3) Subsections (4) to (6) apply if the objector does not, within the 14 days, amend the objection so that it is a properly made objection.
- (4) The objection is taken not to be a properly made objection.
- (5) The chief executive must, within 28 days, give the objector written notice that—
- (a) under this section the objection is taken not to be a properly made objection; and
 - (b) section 43(2) prohibits the chief executive from deciding the objection.
- (6) A failure to comply with subsection (5) does not limit or otherwise affect subsection (4).

43 Consideration of properly made objection

- (1) The chief executive must consider and decide each objection under section 42.

[s 43AA]

- (2) However, the chief executive can not decide an objection that is not a properly made objection.

Note—

For other circumstances in which an objection must not be considered, see sections 43BC and 43C.

- (3) The decision must be to—
 - (a) allow the objection on the terms and to the extent the chief executive considers appropriate; or
 - (b) disallow the objection; or
 - (c) disallow the objection and change the amount of the valuation.

43AA Notice of decision

- (1) The chief executive must, as soon as practicable after making a decision under section 43, give the objector written notice of the decision and the reasons for it.
- (2) The notice must state the date it was issued.

43A Conference about objection to valuation

- (1) The chief executive and the objector 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 or in an application for review under the *Judicial Review Act 1991*, section 20 of a decision by the chief executive—
 - (a) evidence of proceedings at the conference must not be given by or on behalf of either the chief executive or the appellant; and

- (b) the chief executive or the appellant, 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 objector 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.

43BA When objector may give further information

- (1) If a conference is held under section 43A, the objector may, within 14 days after the conference ends, give the chief executive further written information that—

[s 43BA]

- (a) supports the grounds in the objection; or
 - (b) raises a new ground of objection or relates to another matter raised at the conference.
- (2) Whether or not a conference under section 43A has been held, the chief executive may invite an objector under section 42 to give the chief executive further written information (the *invited information*)—
- (a) that supports the grounds in the objection; or
 - (b) to clarify grounds in the objection or any thing stated in the objection.
- (3) The invitation must—
- (a) be by written notice to the objector’s address for service stated in the objection; and
 - (b) state the date the chief executive issued the invitation.
- (4) The invited information may be given only within the following period (the *required period*)—
- (a) generally—the period that ends 14 days after the date the chief executive issued the invitation (the *usual period*);
 - (b) if, within the 14 days, the chief executive and the objector agree in writing to a later period that ends no more than 14 days after the usual period ends—the later period.
- (5) Further information given under this section is not without prejudice.

Notes—

- 1 The giving, under this section or section 43BB or 43BC, of further information does not, of itself, change the objection. For how and when an objection can be amended, see section 43BD.
- 2 Particular amendments relating to the giving of the further information can only be made when the further information is given—see section 43BD(4).

- 3 In any subsequent appeal against the decision on the objection, only grounds in the objection before the chief executive when the decision was made may be relied on—see section 45(6).

43BB When objector must give further information

- (1) This section applies if—
- (a) the chief executive considers further information, other than information the subject of legal professional privilege—
- (i) is likely to be in the objector’s custody, possession or power; and
- (ii) will likely be relevant to the deciding of an objection made under section 42; and

Examples of possible further information—

any of the following about the objector’s land or other land—

- a valuation report (improved or unimproved)
 - a town planning report
 - a record of discussions with purchasers, vendors or agents
 - information about a stated type of cost associated with the development
- (b) the valuation objected against is more than the following amount—
- (i) if any amount of more than \$2m has been prescribed under a regulation—the prescribed amount;
- (ii) if no amount has been prescribed—\$2m.

- (2) This section applies—
- (a) whether or not—
- (i) a conference under section 43A has been held; or
- (ii) the information is the subject of an invitation under section 43BA(2); and

[s 43BC]

- (b) whether the information is a document or other information; and
- (c) even if the information came into existence for a purpose unrelated to the objection.

Examples of purposes unrelated to the objection—

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

- (3) The chief executive may give the objector a written notice (an **information requirement**) requiring the objector to give the chief executive in writing all of the information within the following period (the **required period**)—

- (a) generally—the period that ends 28 days after the date the chief executive issued the information requirement (the **usual period**);
- (b) if, within the 28 days, the chief executive and the objector agree in writing to a later period that ends no more than 14 days after the usual period ends—the later period.

- (4) The information requirement must—

- (a) state the date the chief executive issued the information requirement; and
- (b) describe the information required to be given.

Example of a description of information—

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

- (5) For subsection (4)(b), the description is sufficient if it is by reference to the information's nature or type.

43BC Lapsing of objection for noncompliance with information requirement

- (1) This section applies if the chief executive considers an objector has not, within the required period under section

43BB, complied with all or part of an information requirement under that section.

- (2) The chief executive may give the objector a notice (a *lapsing notice*) stating—
 - (a) the information (the *outstanding information*) the chief executive considers the objector must give the chief executive to comply with the information requirement; and
 - (b) that if the objector does not give the chief executive the outstanding information in writing within 14 days after the day the lapsing notice was issued—
 - (i) the objection will lapse; and
 - (ii) the chief executive will not be required to consider or further consider the objection.
- (3) If the objector has not, within the 14 days, given the chief executive the outstanding information in writing—
 - (a) the objection lapses; and
 - (b) the chief executive is not required to consider or further consider the objection.
- (4) However—
 - (a) subsection (3) does not apply if—
 - (i) the outstanding information would, at common law, be privileged from production in a proceeding; or
 - (ii) within the 14 days the objector gives the chief executive a statutory declaration declaring that the outstanding information is not in the objector's custody, possession or power; and
 - (b) if, within the 14 days, the decision to make the information requirement or the decision to give the lapsing notice is stayed by a court, subsection (3) does not apply until the time, if any, decided by that court.

[s 43BD]

- (5) For subsection (4)(a)(ii), the statutory declaration must be sworn by—
 - (a) if the objector is an individual—the objector; or
 - (b) if the objector is a corporation—an individual with knowledge of the matter who is lawfully authorised to swear the declaration for the objector.

43BD How and when an objection can be amended

- (1) An objection can not be amended other than as provided for under this section.
- (2) If, under section 42C, a correction notice is given for an objection, the objection may, within the period provided for under that section, be amended so that it is a properly made objection.

Note—

If the objection is not so amended, under section 42C it is taken to not be a properly made objection.

- (3) An objection may be amended to change—
 - (a) information that identifies the objector’s land; or
 - (b) the objector’s address for service for any notices concerning the objection; or
 - (c) the amount of the valuation sought; or
 - (d) the grounds stated in the objection, or the facts and circumstances that are the basis for the grounds, if the change is to—
 - (i) withdraw a ground or the facts or circumstances; or
 - (ii) reflect an additional matter raised in further information given under section 43BA to 43BC; or
 - (e) the information stated in the objection that the objector seeks to rely on to include further information given under section 43BA to 43BC.
- (4) However, an objection can not be amended if—

- (a) the objection as amended would not be a properly made objection; or
 - (b) the amendment is sought to be made—
 - (i) for an amendment mentioned in subsection (3)(a), (b), (c) or (d)(i)—after the objection has been decided, whether or not notice of the decision has been given to the objector; or
 - (ii) for an amendment mentioned in subsection (3)(d)(ii) or (e)—other than when the further information is given.
- (5) An amendment to an objection permitted under this section can only be made by signed notice to the chief executive.
- (6) If an objector purports to amend an objection other than under this section, the chief executive must disregard the purported amendment when deciding the objection.

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 objector 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 under section 50.
- (2) The chief executive is not authorised 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

[s 45]

- (b) the person makes an objection against the valuation within 1 year after the date of issue of the notice of valuation; and
 - (c) the objection is a properly made objection; and
 - (d) 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 because of the person's mental or physical incapacity, an extreme circumstance or an extraordinary emergency, 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 within the time stated in that section.

45 Appeal

- (1) An objector who has objected under section 42 against a valuation may, if dissatisfied with the decision of the chief executive on the objection, appeal to the Land Court against the decision.
- (2) However, an objector can not appeal if—
- (a) the amount of the valuation sought in the objection was less than the valuation and the decision was to change the valuation to an amount that is equal to or less than that amount; or
 - (b) the amount of the valuation sought in the objection was more than the valuation and the decision was to change the valuation to that amount; or
 - (c) the objection is not a properly made objection; or

-
- (d) the chief executive has not made a decision under section 43 on the objection.
 - (3) An appeal may be started only by filing a notice of appeal in the Land Court registry.
 - (4) However, other than under section 57, an appeal can not be filed after 42 days after the date of issue stated in the chief executive's decision on the objection.
 - (5) The notice of appeal must state—
 - (a) the grounds of appeal; and
 - (b) the amount the appellant seeks for the valuation.
 - (6) The stated grounds of appeal can only include grounds included in the objection.

Note—

For when the grounds in an objection may be amended, see section 43BD.

- (7) The appellant must serve a copy of the notice of appeal on the chief executive within 7 days after the filing of the notice of appeal.
- (8) Sections 57 to 68 and section 70 apply, with necessary changes, to an appeal under this section as if the appeal were an appeal under part 6A.

46 Right of new owner to carry on objection or appeal

- (1) Where a change in the ownership of land occurs after a valuation of the land under this part and the issue of the notice of valuation in respect of the 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

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.

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- (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 Objection to valuation (other than annual)

- (1) An owner who is dissatisfied with a valuation, other than an annual valuation, of the owner's land may object to the valuation.
- (2) However, the objection may be made only if—
 - (a) it is given to the chief executive within 45 days after the date of issue of the relevant notice of valuation under section 50(1); and
 - (b) it is a properly made objection.
- (3) Subsection (2)(a) is subject to section 52A.
- (4) Subsection (2)(b) is subject to section 52AB.
- (5) To remove any doubt, it is declared that the owner can not make an objection to the valuation other than as provided for under this section.

52AA What is a *properly made objection*

- (1) A *properly made objection* is an objection that complies with all of the following requirements—
 - (a) the objection must be—
 - (i) in the approved form; and

[s 52AA]

- (ii) signed by the objector or, if it is signed by an agent for the objector, accompanied by the objector's written consent to the objection;
- (b) the objection must state all of the following—
 - (i) the objector's address for service for any notices concerning the objection;
 - (ii) information that identifies the objector's land, including, for example, the property identification number, real property description or property address shown on the notice of valuation under section 50;
 - (iii) the amount the objector seeks for the valuation;
 - (iv) the grounds of objection to the valuation, with particulars of the facts and circumstances relied upon for each of the grounds;
 - (v) any other matter prescribed under a regulation;
- (c) if a ground of objection to the valuation concerns the comparability of the sale of any other land, the ground must state full details of—
 - (i) the sale; and
 - (ii) the reasons why the objector contends the sale is relevant to the valuation of the objector's land; and
 - (iii) the basis of comparison between the objector's land and the land the subject of the sale;
- (d) if a ground of objection to the valuation concerns the value of improvements of the objector's land, the ground must state all of the following—
 - (i) any market value of the objector's land as improved recorded in the objector's books of account current on the date of valuation;
 - (ii) the improved value of the objector's land contended for by the objector;

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- (iii) the amount of the replacement cost of the improvements contended for by the objector;
 - (iv) the insurance replacement cost of any improvements recorded in any of the objector's books of account current on the date of valuation;
 - (v) the value of the improvements contended for by the objector;
 - (e) the objection must be accompanied by—
 - (i) the information the objector seeks to rely on to establish the grounds of the objection; and
 - (ii) any of the following in the possession or control of the objector relating to the value of the objector's land or the value of improvements—
 - (A) valuation reports;
 - (B) depreciation schedules;
 - (C) assessments of insurance replacement cost of improvements; and
 - (iii) any other information prescribed under a regulation;
 - (f) the objection must be accompanied by the fee prescribed under a regulation.

Note—

If a correction notice under section 52AB is not complied with, the objection is taken under that section not to be a properly made objection.

- (2) The approved form must state—
 - (a) the matters the chief executive considers appropriate about the objection process under this part, including, for example, about objections that are not properly made objections; and
 - (b) that the chief executive can not decide an objection that is not a properly made objection.
- (3) In this section—

[s 52AB]

information includes expert opinion evidence.

Example—

an expert opinion concerning any of the matters mentioned in subsection (1)(c)

52AB Assessment of whether objection is properly made

- (1) The chief executive must consider an objection made under section 52 and assess whether or not it is a properly made objection.
- (2) If the decision is that the objection is not a properly made objection, the chief executive must give the objector a notice (a *correction notice*) stating all of the following—
 - (a) the date the chief executive issued the correction notice;
 - (b) that the objection is not a properly made objection;
 - (c) why the objection is not a properly made objection;
 - (d) that the objector must, within 14 days after the day the notice was issued, amend the objection so that it is a properly made objection;
 - (e) that if the objection is not amended within the 14 days so that it is a properly made objection—
 - (i) under subsection (4), the objection will be taken not to be a properly made objection; and
 - (ii) section 53(2) will prohibit the chief executive from deciding the objection; and
 - (iii) section 55(2)(c) will prohibit any appeal to the Land Court about the valuation of the objector's land.
- (3) Subsections (4) to (6) apply if the objector does not, within the 14 days, amend the objection so that it is a properly made objection.
- (4) The objection is taken not to be a properly made objection.
- (5) The chief executive must, within 28 days, give the objector written notice that—

- (a) under this section the objection is taken not to be a properly made objection; and
 - (b) section 53(2) prohibits the chief executive from deciding the objection.
- (6) A failure to comply with subsection (5) does not limit or otherwise affect subsection (4).

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
 - (b) the person makes an objection against the valuation within 1 year after the date of issue of the notice of valuation in respect of the land; and
 - (c) the objection is a properly made objection; and
 - (d) 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 because of the person's mental or physical incapacity, an extreme circumstance or an extraordinary emergency, 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 within the time stated in that section.

53 Consideration of properly made objection

- (1) The chief executive must consider and decide each objection under section 52.
- (2) However, the chief executive can not decide an objection that is not a properly made objection.

Note—

For other circumstances in which an objection must not be considered, see sections 53C and 54(5).

- (3) The decision must be to—
 - (a) allow the objection on the terms and to the extent the chief executive considers appropriate; or
 - (b) disallow the objection; or
 - (c) disallow the objection and change the amount of the valuation.
- (4) The chief executive and the objector may, by mutual consent, confer before the chief executive makes a decision upon the objection.
- (5) Such conference shall not be limited to the grounds (if any) stated in the objection.
- (6) Any such conference shall be without prejudice, and in any appeal under sections 55 to 68 or in an application for review under the *Judicial Review Act 1991*, section 20 of a decision by the chief executive evidence of the proceedings at such conference shall not be given by or on behalf of either the chief executive or the appellant concerned, nor shall the chief executive or such appellant, or any witness on behalf of either of them, be cross-examined on such proceedings.
- (7) A conference between the chief executive and the objector under this section which is in respect of an objection to a 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.

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- (8) 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 objectors.
 - (9) 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 objector.
 - (10) 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.
 - (11) 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 objector 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.

53A When objector may give further information

- (1) If a conference is held under section 53, the objector may, within 14 days after the conference ends, give the chief executive further written information that—

[s 53A]

- (a) supports the grounds in the objection; or
 - (b) raises a new ground of objection or relates to another matter raised at the conference.
- (2) Whether or not a conference under section 53 has been held, the chief executive may invite an objector under section 52 to give the chief executive further written information (the *invited information*)—
 - (a) that supports the grounds in the objection; or
 - (b) to clarify grounds in the objection or any thing stated in the objection.
- (3) The invitation must—
 - (a) be by written notice to the objector’s address for service stated in the objection; and
 - (b) state the date the chief executive issued the invitation.
- (4) The invited information may be given only within the following period (the *required period*)—
 - (a) generally—the period that ends 14 days after the date the chief executive issued the invitation (the *usual period*);
 - (b) if, within the 14 days, the chief executive and the objector agree in writing to a later period that ends no more than 14 days after the usual period ends—the later period.
- (5) Further information given under this section is not without prejudice.

Notes—

- 1 The giving, under this section, section 53B or 53C, of further information does not, of itself, change the objection. For how and when an objection can be amended, see section 53D.
- 2 Particular amendments relating to the giving of the further information can only be made when the further information is given—see section 53D(4).

- 3 In any subsequent appeal against the decision on the objection, only grounds in the objection before the chief executive when the decision was made may be relied on—see section 56(3).

53B When objector must give further information

- (1) This section applies if—
- (a) the chief executive considers further information, other than information the subject of legal professional privilege—
- (i) is likely to be in the objector’s custody, possession or power; and
- (ii) will likely be relevant to the deciding of an objection made under section 52; and

Examples of possible further information—

any of the following about the objector’s land or other land—

- a valuation report (improved or unimproved)
 - a town planning report
 - a record of discussions with purchasers, vendors or agents
 - information about a stated type of cost associated with the development
- (b) the valuation objected against is more than the following amount—
- (i) if any amount of more than \$2m has been prescribed under a regulation—the prescribed amount;
- (ii) if no amount has been prescribed—\$2m.

- (2) This section applies—
- (a) whether or not—
- (i) a conference under section 53 has been held; or
- (ii) the information is the subject of an invitation under section 53A(2); and

[s 53C]

- (b) whether the information is a document or other information; and
- (c) even if the information came into existence for a purpose unrelated to the objection.

Examples of purposes unrelated to the objection—

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

- (3) The chief executive may give the objector a written notice (an **information requirement**) requiring the objector to give the chief executive in writing all of the information within the following period (the **required period**)—

- (a) generally—the period that ends 28 days after the date the chief executive issued the information requirement (the **usual period**);
- (b) if, within the 28 days, the chief executive and the objector agree in writing to a later period that ends no more than 14 days after the usual period ends—the later period.

- (4) The information requirement must—

- (a) state the date the chief executive issued the information requirement; and
- (b) describe the information required to be given.

Example of a description of information—

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

- (5) For subsection (4)(b), the description is sufficient if it is by reference to the information's nature or type.

53C Lapsing of objection for noncompliance with information requirement

- (1) This section applies if the chief executive considers an objector has not, within the required period under section

53B, complied with all or part of an information requirement under that section.

- (2) The chief executive may give the objector a notice (a *lapsing notice*) stating—
 - (a) the information (the *outstanding information*) the chief executive considers the objector must give the chief executive to comply with the information requirement; and
 - (b) that if the objector does not give the chief executive the outstanding information in writing within 14 days after the day the lapsing notice was issued—
 - (i) the objection will lapse; and
 - (ii) the chief executive will not be required to consider or further consider the objection.
- (3) If the objector has not, within the 14 days, given the chief executive the outstanding information in writing—
 - (a) the objection lapses; and
 - (b) the chief executive is not required to consider or further consider the objection.
- (4) However—
 - (a) subsection (3) does not apply if—
 - (i) the outstanding information would, at common law, be privileged from production in a proceeding; or
 - (ii) within the 14 days the objector gives the chief executive a statutory declaration declaring that the outstanding information is not in the objector's custody, possession or power; and
 - (b) if, within the 14 days, the decision to make the information requirement or the decision to give the lapsing notice is stayed by a court, subsection (3) does not apply until the time, if any, decided by that court.

[s 53D]

- (5) For subsection (4)(a)(ii), the statutory declaration must be sworn by—
 - (a) if the objector is an individual—the objector; or
 - (b) if the objector is a corporation—an individual with knowledge of the matter who is lawfully authorised to swear the declaration for the objector.

53D How and when an objection can be amended

- (1) An objection can not be amended other than as provided for under this section.
- (2) If, under section 52AB, a correction notice is given for an objection, the objection may, within the period provided for under that section, be amended so that it is a properly made objection.

Note—

If the objection is not so amended, under section 52AB it is taken to not be a properly made objection.

- (3) An objection may be amended to change—
 - (a) information that identifies the objector’s land; or
 - (b) the objector’s address for service for any notices concerning the objection; or
 - (c) the amount of the valuation sought; or
 - (d) the grounds stated in the objection, or the facts and circumstances that are the basis for the grounds, if the change is to—
 - (i) withdraw a ground, or the facts or circumstances; or
 - (ii) reflect an additional matter raised in further information given under section 53A to 53C; or
 - (e) the information stated in the objection that the objector seeks to rely on to include further information given under section 53A to 53C.
- (4) However, an objection can not be amended if—

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- (a) the objection as amended would not be a properly made objection; or
 - (b) the amendment is sought to be made—
 - (i) for an amendment mentioned in subsection (3)(a), (b), (c) or (d)(i)—after the objection has been decided, whether or not notice of the decision has been given to the objector; or
 - (ii) for an amendment mentioned in subsection (3)(d)(ii) or (e)—other than when the further information is given.
 - (5) An amendment to an objection permitted under this section can only be made by signed notice to the chief executive.
 - (6) If an objector purports to amend an objection other than under this section, the chief executive must disregard the purported amendment when deciding the objection.

54 Notice of decision

- (1) The chief executive must, as soon as practicable after making a decision under section 53, give the objector written notice of the decision and the reasons for it.
- (2) The notice must state the date it was issued.
- (3) 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.
- (4) 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.
- (5) 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 objector written notice of the chief executive's decision on the

[s 54A]

objection the valuation of the land to which the objection relates is altered under section 29 and a notice of valuation is issued under section 50;

the objection shall have no further effect and the chief executive is not authorised to consider or further consider, as the case may be, the objection.

- (6) Where an objection has ceased to have effect pursuant to subsection (5) the chief executive shall notify the objector in writing accordingly.

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 right

- (1) An objector who has objected under section 52 against a valuation may, if dissatisfied with the decision of the chief executive on the objection, appeal to the Land Court against the decision.
- (2) However, an objector can not appeal if—
 - (a) the amount of the valuation sought in the objection was less than the valuation and the decision was to change the valuation to an amount that is equal to or less than that amount; or
 - (b) the amount of the valuation sought in the objection was more than the valuation and the decision was to change the valuation to that amount; or
 - (c) the objection is not a properly made objection; or

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- (d) the chief executive has not made a decision under section 53 on the objection.
 - (3) Also, other than under section 57, an appeal can not be filed after 42 days after the date of issue stated in the chief executive's decision on the objection.

56 How to start an appeal

- (1) An appeal shall be instituted by filing in the Land Court registry a notice of appeal.
- (2) The notice of appeal must state—
 - (a) the grounds of appeal; and
 - (b) the amount the appellant seeks for the valuation.
- (3) The stated grounds of appeal can only include grounds included in the objection.

Note—

For when the grounds in an objection may be amended, see section 53D.

- (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(3), the registrar of the court must notify the appellant that the appeal may not be heard unless the appellant satisfies the court that the appellant 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 appellant satisfies the court under subsection (1), the court may hear and decide the appeal.

[s 58]

- (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 appellant.
- (3) The registrar shall furnish to the chief executive a copy of a notification by the registrar to the appellant and of any notification to the registrar by the appellant 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 appellant pursuant to section 57 and the requisition to the appellant 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.

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- (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.

63A Hearing of appeal

- (1) This section applies for the hearing of an appeal under section 55.
- (2) The hearing must be limited to the grounds stated in the notice of appeal.
- (3) The burden of proving all or any of the grounds is on the appellant.
- (4) Subject to subsection (3), the appeal must be by way of rehearing.

Note—

See also section 96(13) (Evidence).

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 objector may appeal to the Land Appeal Court.
- (2) Such an appeal shall be by way of a rehearing.

[s 65]

- (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 objector 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 *Land Court Act 2000*, section 74(2) does not apply to an appeal under section 65.
- (3) 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.
- (4) 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.

[s 70]

70 Costs of appeal against valuation

- (1) Subject to subsection (2), each party to an appeal must bear the party's own costs for the appeal.
- (2) The court may only order costs for an appeal, including allowances for witnesses attending for giving evidence at the appeal, as it considers appropriate in the following circumstances—
 - (a) the court considers the appeal, or part of the appeal, to have been frivolous or vexatious;
 - (b) a party has not been given reasonable notice of intention to apply for an adjournment of the appeal;
 - (c) a party has incurred costs because the party is required to apply for an adjournment because of the conduct of the other party;
 - (d) a party has incurred costs because another party has defaulted in the court's procedural requirements;
 - (e) without limiting paragraph (c), a party has incurred costs because another party has introduced, or sought to introduce, new material;
 - (f) a party does not properly discharge the party's responsibilities in the appeal.

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 repealed *Land Tax Act 1915*; or

Note—

For how the valuation applies under the *Land Tax Act 2010*, see section 17 (VOLA value) of that Act.

- (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 State Revenue appointed under the *Taxation Administration Act 2001*; and
- (f) a copy of that valuation roll or part of a valuation roll to the local government for the area; and

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- (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 State Revenue appointed under the *Taxation Administration Act 2001* 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.

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- (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

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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
 - (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.

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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.

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- (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 1A Special arrangements for implementation of local government reform

75K Definitions for div 1A

In this division—

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adjusted local government area means an adjusted local government area under the reform implementation provisions.

changeover day, for a new or adjusted local government area, means the changeover day for the area under the reform implementation provisions.

existing local government area means an existing local government area under the reform implementation provisions.

new local government area means a new local government area under the reform implementation provisions.

reform implementation provisions means the *Local Government Act 1993*, chapter 3, part 1B.

75L Continuation of valuation

- (1) The valuation of relevant land continues to be the valuation of the land until a further valuation applies to the land.
- (2) Subsection (1) applies subject to an objection or appeal under this Act about the valuation.
- (3) In this section—

relevant land means land that—

- (a) forms part of an existing local government area; and
- (b) on the changeover day for a new or adjusted local government area, forms part of the new or adjusted local government area.

75M Valuation operations may be based on existing local government boundaries

- (1) Until 31 August 2010, for all operational and administrative purposes, this Act may be applied as if the local government areas of Queensland continued to be those in existence on 27 July 2007.
- (2) Subsection (1) applies despite the changes to local government areas that happen on the changeover day for any

new or adjusted local government area under the reform implementation provisions.

- (3) Without limiting subsections (1) and (2), it may be assumed, for the operational and administrative purposes, that the reform implementation provisions were never enacted.

75N Local governments for new or adjusted local government areas

- (1) This section applies if, on or after the changeover day for a new or adjusted local government area, the land the subject of a valuation forms part of the new or adjusted local government area.
- (2) If anything is required under this Act to be done by or given to, or otherwise to involve, the local government in whose local government area the land is situated, the thing may be done by or given to, or may otherwise involve, the local government for the new or adjusted local government area.
- (3) This section does not limit section 75M, but is intended to facilitate its implementation.

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

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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
 - (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—

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- (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.

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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 State Revenue appointed under the *Taxation Administration Act 2001*, 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.

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- (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 2010*; 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

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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

- (1) 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.
- (2) However, the address for service stated in an objection is the objector's address for service for any notice concerning the objection (an *objection-related notice*).
- (3) The chief executive is taken to have given the objector an objection-related notice by giving it to the objector at the address for service.

Note—

See also the *Acts Interpretation Act 1954*, sections 39 (Service of documents) and 39A (Meaning of service by post etc.).

- (4) Subsections (2) and (3) apply despite any actual change of the objector's address, even though the chief executive is aware, or might by enquiry become aware, of the change.

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- (5) To remove any doubt, it is declared that the chief executive may give the objector an objection-related notice in another way as permitted under the *Acts Interpretation Act 1954*, section 39.

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.

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- (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.

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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 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.

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- (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 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

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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.
- (13) For an appeal relating to an objection under this Act—

-
- (a) a certificate by the chief executive stating the amount of the value of improvements concerning the objector's land is—
 - (i) for section 3, sufficient evidence of the value of the improvements; and
 - (ii) sufficient evidence of that value in the absence of any other evidence enabling the Land Court to conclude another amount should be decided to be the value; and
 - (b) a certificate by the chief executive stating the amount of the improved value of the objector's land is—
 - (i) for section 3, sufficient evidence of the amount of the improved value; and
 - (ii) sufficient evidence of that amount in the absence of any other evidence enabling the Land Court to conclude another amount should be decided; and
 - (c) a document received by the chief executive from the appellant during the course of the objection, certified to have been so received, is evidence of the contents of the document and any opinions contained in the document.

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.

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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 and declaratory 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 2 Declaration about non-commencement of legislation

101 Non-commencement of legislation

- (1) The Valuation of Land Amendment Act 2003 No. 35 is taken to have never commenced.
- (2) Subsection (1)—
 - (a) does not apply for the purpose of a legal proceeding decided before the commencement of this section; and
 - (b) otherwise applies for all purposes, including an objection or decision made, or legal proceeding (including an appeal from a legal proceeding mentioned in paragraph (a)) started but not decided, before the commencement of this section.
- (3) The Natural Resources and Other Legislation Amendment Act 2004 No. 4, section 56C is taken to have never commenced.

Division 2A Transitional provision for Valuation of Land Amendment Act 2008

101A Past valuations of part 1 prescribed land

- (1) This section applies to part 1 prescribed land in relation to the period on and from 30 June 2003 until immediately before the commencement day (the *prescribed period*).
- (2) On the issue, during the prescribed period, of an annual valuation for part 1 prescribed land, the unimproved value of

[s 101A]

the land is taken to have been whichever of the following is less—

- (a) the annual valuation that was issued;
 - (b) the indexed valuation for the land.
- (3) On the issue, during the prescribed period, of an alteration of a valuation for part 1 prescribed land because of a change in its area, the unimproved value of the land is taken to have been whichever of the following is less—
- (a) the alteration that was issued;
 - (b) the indexed valuation for the land.
- (4) For subsection (2)(b) or (3)(b), the indexed valuation for part 1 prescribed land is calculated by—
- (a) starting with an indexed valuation of the land equal to—
 - (i) if the land was part 1 prescribed land on 30 June 2003—its unimproved value effective immediately before that day; or
 - (ii) otherwise—the first unimproved value to have effect for the land after it became part 1 prescribed land; and
 - (b) for the prescribed period—
 - (i) when an annual valuation for the land was issued—multiplying the indexed valuation by the commercial land index; and
 - (ii) when an alteration of a valuation for the land was issued because of a change in the area of the land—changing the indexed valuation by an amount proportionate to the change in area.
- (5) The commercial land index applying to part 1 prescribed land when an annual valuation for the land was issued is the number calculated, to 2 decimal places, using the formula—

$$\frac{A}{B}$$

where—

A is the total unimproved value of all local commercial land under the new annual valuation as at the day of issue.

B is the total unimproved value of the same local commercial land effective as at the day of issue.

- (6) A reference in subsection (2) or (4)(b)(i) to an annual valuation does not include an annual valuation issued under section 102, for the period of 12 months starting on 30 June 2004, for use only for land tax purposes.
- (7) If subsection (2)(b) or (3)(b) applies in relation to an annual valuation or alteration of valuation—
 - (a) as soon as is practicable after the commencement day, the chief executive must give a notice under section 41A or 50 stating the unimproved value that applies under subsection (2)(b) or (3)(b); and
 - (b) the chief executive must make an appropriate amendment of the valuation roll; and
 - (c) there is taken to have been an alteration of the land's valuation that enables 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 repealed *Land Tax Act 1915*.
- (8) For subsection (7)(a), a notice may be given under section 41A despite the time within which a notice is otherwise required to be given under section 41A(1).
- (9) Subsections (2) and (3) do not limit the provisions of this Act about objections or appeals that apply in relation to an annual valuation or alteration.
- (10) Section 33 applies to an annual valuation or alteration of valuation that is given effect under this section.
- (11) In this section—

commencement day means the day this section commences.

[s 102]

commercial land means freehold land, other than prescribed land, valued as commercial land under the valuation roll.

issue an annual valuation or alteration of valuation means give a notice of valuation for the annual valuation or alteration of valuation.

local commercial land means commercial land situated in a local government area, other than the local government area of the Brisbane City Council, in which any prescribed land is situated.

part 1 prescribed land means land that, under the schedule, is part 1 prescribed land.

prescribed land means land that, under the schedule, is prescribed land.

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 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*.

Division 4 Transitional provision for South-East Queensland Water (Distribution and Retail Restructuring) Act 2009

103 Provision for applying Act to local government areas in existence on 27 July 2007

For all operation and administrative purposes of this Act, section 75M applies as if the amendment of that section under the *South-East Queensland Water (Distribution and Retail Restructuring) Act 2009*, section 127 had commenced on 31 August 2009.

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Division 5 Transitional provisions for Valuation of Land and Other Legislation Amendment Act 2010

Subdivision 1 Preliminary

104 Definitions for div 5

In this division—

amending Act means the *Valuation of Land and Other Legislation Amendment Act 2010*.

commencement means the date of assent of the amending Act.

former, for a provision mentioned in this division, means the provision to which the reference relates is a provision of the pre-amended Act, as affected by any relevant definitions under the pre-amended Act.

new, for a provision mentioned in this division, means the provision to which the reference relates is a provision of the post-amended Act, as affected by any relevant definitions under the post-amended Act.

post-amended Act means this Act as in force from the commencement.

pre-amended Act means this Act as in force before the commencement.

Subdivision 2 Validation of particular valuations

105 Application of sdiv 2

- (1) This subdivision applies to a valuation issued or made and in effect at any time on or from 30 June 2002 but before the commencement.

- (2) However, this subdivision does not apply if an appeal under this Act against the valuation was started but not finally decided before the commencement.

106 Validation

- (1) The valuation is taken to be, and to have always been, validly made under this Act for—
 - (a) generally—the amount stated in the valuation; or
 - (b) if an objection against the valuation was made under this Act before the commencement and the valuation was not appealed against—the amount of the valuation decided on the objection; or
 - (c) if an appeal against the valuation was finally decided before the commencement—the amount of the valuation decided on the appeal.
- (2) Subsection (1)(b) applies whether the decision is made before or after the commencement.
- (3) This section is subject to section 107.

107 How ss 28 and 29A apply to the valuation

- (1) Section 106 does not prevent the application of sections 28 and 29A, as in force from time to time, to the valuation in circumstances of error or omission, change of circumstances or adverse natural causes.
- (2) New sections 3 to 6 and 23 apply for the application of sections 28 and 29A to the valuation.
- (3) To remove any doubt, it is declared that—
 - (a) section 28(1)(g) does not apply to the valuation; and
 - (b) sections 28 and 29A do not apply to the valuation merely because of the operation of former sections 3 to 6 and 23 before the commencement; and

[s 108]

- (c) the chief executive can not re-issue, re-make or amend the valuation to increase its amount merely because of the operation of new sections 3 to 6 and 23.

Subdivision 3 Proceedings

108 Existing decided proceedings

Former sections 3 to 6 and 23 continue to apply for the purpose of a proceeding decided before the commencement.

109 Undecided proceedings

- (1) Former sections 3 to 6 and 23 continue to apply for the deciding, on or before 30 June 2010, of a proceeding started before the commencement.
- (2) New sections 3 to 6 and 23 apply for the deciding—
 - (a) of a proceeding started before the commencement and decided after 30 June 2010; and

Example—

New sections 3 to 6 and 23 apply for an appeal from a proceeding mentioned in subsection (1) if the appeal started before the commencement but is not decided on or before 30 June 2010.

- (b) of any proceeding started after the commencement.
- (3) For this section, a proceeding that is an appeal starts when the notice of appeal is filed.

Subdivision 4 General provisions for post-amended Act

110 Petroleum leases

To remove any doubt, it is declared that, for the pre-amended Act, the holder or a lawful occupier of a petroleum lease has always been an owner of the land the subject of the lease.

111 Making and availability of new objection forms before commencement

- (1) This section applies if before the commencement the chief executive purports to approve and make available the first approved form for an objection under new sections 42 and 52.
- (2) The approval of the form and the making of its availability are taken to have been validly made or done on the commencement.
- (3) Making the form available before the commencement as mentioned in subsection (1) includes publishing it on the department's website without notifying it in the gazette.
- (4) Subsections (2) and (3)—
 - (a) apply despite the *Statutory Instruments Act 1992*, section 58 (*section 58*); and
 - (b) do not prevent a notice under section 58 about the form from being gazetted after the commencement.
- (5) A gazettal mentioned in subsection (4)(b) does not change the approval of the form on the commencement.

112 References to date of valuation

- (1) For an annual valuation that takes effect on 30 June 2010, the date of valuation is taken to be 1 October 2009.
- (2) For another valuation issued or made after the commencement, its date of valuation is the date stated in the relevant notice about the valuation under new section 50.

113 Pre-amended Act applies for particular objections

- (1) This section applies to a valuation the notice for which is issued before—
 - (a) a day prescribed under a regulation; or
 - (b) if no day is prescribed under a regulation before the first 2010 valuation—the day the notice for the first 2010 valuation is issued.

[s 114]

- (2) Despite the post-amended Act, the pre-amended Act applies for making the objection and any appeal relating to the objection.
- (3) In this section—

first 2010 valuation means the first valuation under the post-amended Act to take effect on 30 June 2010 for which a notice is given.

notice, for a valuation, means the notice about the valuation required under former section 41A or 50 or new section 41A or 50.

114 Outstanding appeals

- (1) Despite the post-amended Act, former sections 45, 55 and 56 continue to apply for an appeal against a decision on an objection if the objection was made before the commencement.
- (2) New section 63A does not apply for the appeal.

Subdivision 5 General sunseting of amendments under amending Act

115 Sunseting

- (1) This section applies despite the post-amended Act.
- (2) The amendments to this Act under the amending Act, other than sections 105 and 106, do not apply for valuations that take effect on or from 30 June 2011.
- (3) The pre-amended Act applies to valuations that take effect on or from 30 June 2011.

Editor's note—

For the text of the pre-amended Act, see reprint 8 of this Act.

- (4) Subsection (3) is subject to section 116.

116 Undecided objections and appeals

- (1) If an objection or appeal under the post-amended Act has not been decided on or before 30 June 2011, the objection or appeal must continue to be decided under the post-amended Act.
- (2) This section is subject to section 113.

Schedule Prescribed land

sections 27 and 101A

Notes to schedule

- 1 The table below lists particular shopping centres and, for each shopping centre, states—
 - (a) in column 2—the property identification number or numbers that, on the commencement day, are assigned the parcel or parcels comprising the land on which the shopping centre is situated; and
 - (b) in column 3—any other property identification numbers that, during the prescribed period, were assigned to parcels comprising the land on which the shopping centre was situated.
- 2 For section 27, the following land is prescribed land—
 - (a) land comprised of a parcel that, on the commencement day, has a property identification number listed in column 2;
 - (b) land that, under this Act, is included in the same valuation as land mentioned in paragraph (a).
- 3 For section 27, land mentioned in note 2(a) continues to be prescribed land even if, after the commencement day, it is comprised of a parcel with a different property identification number to the number listed in column 2.
- 4 For section 27(3), land is taken to be prescribed land at a particular time during the prescribed period if, at that time, it was comprised of a parcel with a property identification number mentioned in column 2 or 3.
- 5 For section 101A, land is taken to be part 1 prescribed land at a particular time during the prescribed period if, at that time, it was comprised of a parcel with a property identification number mentioned in part 1, column 2 or 3.
- 6 In this schedule—

commencement day means the day this schedule commences.

prescribed period means the period on and from 30 June 2003 until immediately before the commencement day.

Part 1

Column 1 Shopping centre	Column 2 Property identification number on the commencement day	Column 3 Previous property identification numbers
Australia Fair Shopping Centre	40364674, 40364676, 40147558	7049020, 40147559
Centro Toombul	1204243	
Grand Central	3416302	
Grand Plaza Shopping Centre	144937	
Indooroopilly Shopping Centre	40769274, 30000325, 1307756	1311823
Mt Ommaney Shopping Centre	9102283	
Pacific Fair Shopping Centre	593499	
Robina Town Centre	7022433	
Runaway Bay Shopping Village	7031810	
Stockland Townsville	5132554	
Westfield Chermside	40763582	40163530
Westfield Garden City	40334384	

Part 2

Column 1 Shopping centre	Column 2 Property identification number on the commencement day	Column 3 Previous property identification numbers
Aspley Hypermarket	1162924	
Brookside Shopping Centre	1249656	
Cairns Central Shopping Centre	40003491	
Caneland Central	884587	
Capalaba Central Shopping Centre	8015934	
Capalaba Park Shopping Centre	216209	
Logan Hyperdome Shopping Centre	113605	
Morayfield Shopping Centre	40016409	
Noosa Civic Shopping Centre	40772565	
Redbank Plaza	40723840	354220
Smithfield Shopping Centre	5232215	
Stockland Cairns	5014425	
Stockland Rockhampton	789067	
Sunshine Plaza Shopping Centre	40223774, 24000701, 2018551, 40335637	

Column 1 Shopping centre	Column 2 Property identification number on the commencement day	Column 3 Previous property identification numbers
Toowong Village Shopping Centre	1225197	
Westfield Carindale	40258073	
Westfield Helensvale	40733383	40617291, 24001240, 40287327, 40388949
Westfield Strathpine	40282064	

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 30 June 2010. 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
num	= numbered	s	= section
o in c	= order in council	sch	= schedule
om	= omitted	sdiv	= subdivision
orig	= original	SIA	= Statutory Instruments Act 1992
p	= page	SIR	= Statutory Instruments Regulation 2002
para	= paragraph	SL	= subordinate legislation
prec	= preceding	sub	= substituted
pres	= present	unnum	= unnumbered
prev	= previous		

4 Table of reprints

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

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

Reprint No.	Amendments to	Effective	Reprint date
1	1993 Act No. 70	10 December 1993	27 January 1994
2	1994 Act No. 81	1 July 1995	2 August 1995
2A	1995 Act No. 57	28 November 1995	9 September 1996
2B	1997 Act No. 41	13 July 1997	19 September 1997
2C	1997 Act No. 78	1 January 1998	2 February 1998
3	1998 Act No. 48	18 December 1998	8 January 1999
3A	1999 Act No. 19	30 April 1999	28 May 1999
3B	1999 Act No. 69	3 February 2000	10 February 2000
3C	2000 Act No. 26	1 July 2000	11 July 2000
4	2000 Act No. 44	25 October 2000	3 November 2000
4A	2001 Act No. 92	1 February 2002	15 February 2002
4B	2001 Act No. 92	1 March 2002	1 March 2002
4C	2001 Act No. 92	30 June 2002	30 June 2002

Endnotes

Reprint No.	Amendments included	Effective	Notes
4CA	2008 Act No. 10	1 July 2002	
4D rv	2003 Act No. 19	9 May 2003	
	2003 Act No. 20		
4E rv	2003 Act No. 25	16 May 2003	
4F rv	2003 Act No. 35	2 June 2003	R4F rv withdrawn, see R5 rv
5 rv	—	2 June 2003	Revision notice issued for R5
5A rv	2003 Act No. 52	1 January 2004	
5B rv	2004 Act No. 4	6 May 2004	
5C rv	2003 Act No. 20	10 May 2004	
5D rv	2004 Act No. 33	27 October 2004	
5E rv	2004 Act No. 25	31 December 2004	
5F rv	2004 Act No. 37	1 January 2005	R5F rv withdrawn, see R6 rv
6 rv	—	1 January 2005	Revision notice issued for R6
6A rv	2005 Act No. 68	6 February 2006	
6B rv	2006 Act No. 59	7 December 2006	
6C rv	2007 Act No. 59	15 March 2008	
6D	2008 Act No. 10	17 March 2008	
6E	2007 Act No. 50	31 March 2008	R6E withdrawn, see R7
7	—	31 March 2008	
7A	2008 Act No. 67	1 December 2008	
7B	2009 Act No. 3	23 February 2009	
7C	2009 Act No. 19	30 June 2009	
7D	2009 Act No. 46	3 November 2009	
7E	2009 Act No. 36	18 December 2009	R7E withdrawn, see R8
8	—	18 December 2009	
9 rv	2010 Act No. 7	12 March 2010	Revision notice issued for R9
9A	2010 Act No. 15	30 June 2010	

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 1944 8 Geo 6 No. 3 s 101(1) as ins 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 1944 8 Geo 6 No. 3 s 101(3) as ins 2008 No. 10 s 13)

Petroleum and Gas (Production and Safety) Act 2004 No. 25 ss 1, 2(2), 1041–1043 (prev ss 981–983)

date of assent 12 October 2004

ss 1–2 commenced on date of assent

remaining provisions commenced 31 December 2004 (2004 SL No. 308)

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 commenced 1 January 2005 (2004 SL No. 266)

Natural Resources and Other Legislation Amendment Act 2005 No. 68 pt 1, s 150 sch

date of assent 8 December 2005

ss 1–2 commenced on date of assent

remaining provisions commenced 6 February 2006 (2006 SL No. 6)

Wild Rivers and Other Legislation Amendment Act 2006 No. 59 pts 1, 9

date of assent 7 December 2006

commenced on date of assent

Queensland Heritage and Other Legislation Amendment Act 2007 No. 50 ss 1–2, 55 sch

date of assent 25 October 2007

ss 1–2 commenced on date of assent

remaining provisions commenced 31 March 2008 (2008 SL No. 75)

Local Government and Other Legislation (Indigenous Regional Councils) Amendment Act 2007 No. 59 pts 1, 14

date of assent 22 November 2007

ss 1–2 commenced on date of assent

remaining provisions commenced 15 March 2008 (2007 SL No. 336)

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

date of assent 17 March 2008

ss 1–2, pt 2 div 3 commenced on date of assent

remaining provisions commenced 1 July 2002 (see s 2(1))

Transport and Other Legislation Amendment Act 2008 No. 67 s 1, pt 3 div 15

date of assent 1 December 2008

commenced on date of assent

Greenhouse Gas Storage Act 2009 No. 3 s 1, ch 9 pt 26

date of assent 23 February 2009

commenced on date of assent

Local Government Act 2009 No. 17 ss 1, 2(4), 331 sch 1

date of assent 12 June 2009

ss 1–2 commenced on date of assent

remaining provisions not yet proclaimed into force (automatic commencement under AIA s 15DA(2) deferred to 13 June 2011 (2010 SL No. 55 s 2))

Revenue and Other Legislation Amendment Act 2009 No. 19 ss 1, 2(c)(vi), 95 sch 2

date of assent 22 June 2009

ss 1–2 commenced on date of assent

remaining provisions commenced 30 June 2009 (see s 2(c)(vi))

Sustainable Planning Act 2009 No. 36 ss 1–2, 872 sch 2

date of assent 22 September 2009

ss 1–2 commenced on date of assent

remaining provisions commenced 18 December 2009 (2009 SL No. 281)

South-East Queensland Water (Distribution and Retail Restructuring) and Natural Resources Provisions Act 2009 No. 46 s 1, ch 7 pt 6

date of assent 3 November 2009

commenced on date of assent

Valuation of Land and Other Legislation Amendment Act 2010 No. 7 pts 1–2

date of assent 12 March 2010

commenced on date of assent

Land Tax Act 2010 No. 15 ss 1–2, 98 sch 3

date of assent 21 April 2010

ss 1–2 commenced on date of assent

remaining provisions commenced 30 June 2010 (see s 2)

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

om 2006 No. 59 s 55(1)

def “**approved form**” ins 1993 No. 67 s 3 sch 1

sub 2010 No. 7 s 4(1)–(2)

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

amd 2004 No. 37 s 86 sch 1; 2007 No. 59 s 141(2)

def “**bona fide sale**” ins 2010 No. 7 s 4(2)def “**bond rate**” ins 2010 No. 7 s 4(2)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 1def “**date of valuation**” ins 2010 No. 7 s 4(2)def “**development approval**” ins 2008 No. 10 s 4 (retro)

amd 2009 No. 36 s 872 sch 2

def “**discounted valuation period**” ins 2001 No. 92 s 34def “**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 **“GHG lease”** ins 2010 No. 7 s 4(2)
- 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 **“infrastructure charges”** ins 2010 No. 7 s 4(2)
- def **“infrastructure construction”** ins 2010 No. 7 s 4(2)
- 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)
amd 2009 No. 36 s 872 sch 2
- 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 **“notice of valuation”** ins 2006 No. 59 s 55(2)
- def **“NPARC”** ins 2007 No. 59 s 141(1)
- def **“objector”** ins 2010 No. 7 s 4(2)
- def **“objector’s land”** ins 2010 No. 7 s 4(2)
- 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
amd 2004 No. 25 s 1042
- 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 **“properly made objection”** ins 2010 No. 7 s 4(2)
- 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
 sub 2005 No. 68 s 150 sch
- def “**suppression direction**” ins 1997 No. 78 s 109
- def “**This Act**” om 1991 No. 97 s 3 sch 1
- def “**TSIRC**” ins 2007 No. 59 s 141(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); 2010 No. 7 s 5

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); 2010 No. 7 s 6

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); 2010 No. 7 s 7

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; 2010 No. 7 s 8

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; 2010 No. 7 s 9

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; 2010 No. 7 s 10

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
om 2010 No. 7 s 11

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
om 2010 No. 7 s 12

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; 2007 No. 50 s 55 sch; 2008 No. 67 s 153

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 effect of valuations or alterations of valuations

prov hdg amd 2003 No. 20 s 15; 2010 No. 7 s 13
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); 2010 No. 7 s 15

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 and GHG leases

- prov hdg** amd 2009 No. 3 s 604(1)
- s 26** ins 1987 No. 31 s 4
amd R2 (see RA s 37); 2004 No. 25 s 1043; 2009 No. 3 s 604(2)–(4); 2010
No. 7 s 16

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

Valuation of prescribed land

- prov hdg** prev prov hdg amd 1971 No. 78 s 14(a)
- s 27** prev 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); 1975 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
pres s 27 ins 2008 No. 10 s 9

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; 2006 No. 59 s 56

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); 2010 No.
 15 s 98 sch 3

**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
 renum 1993 No. 67 s 3 sch 1
 amd 2000 No. 32 s 13
 sub 2003 No. 20 s 19
 amd 2010 No. 15 s 98 sch 3

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
 renum 1993 No. 67 s 3 sch 1
 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

Endnotes

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; 2010 No. 7 s 19

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; 2010 No. 7 s 20

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; 2009 No. 19 s 95 sch 2

PART 4—ANNUAL VALUATIONS

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

Division 1—Making annual valuations

- div hdg** ins 2010 No. 7 s 21

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; 2010 No. 7 s 22

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; 2010 No. 7 s 23

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; 2006 No. 59 s 57; 2010 No. 7 s 25

Division 2— Objections and appeals**div hdg** ins 2010 No. 7 s 26**Objection to annual valuation****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; 2006 No. 59 s 58

sub 2010 No. 7 s 26

What is “properly made objection”**s 42A** ins 2010 No. 7 s 26**Particular objection taken to be to valuations for different purposes****s 42B** ins 2010 No. 7 s 26**Assessment of whether objection is properly made****s 42C** ins 2010 No. 7 s 26**Consideration of properly made objection****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

sub 2010 No. 7 s 26

Notice of decision**s 43AA** ins 2010 No. 7 s 26**Conference about objection to valuation****s 43A** ins 2000 No. 32 s 21

amd 2010 No. 7 s 27

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s 44 ins 1985 No. 21 s 12
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amd 1987 No. 31 s 5; 1992 No. 64 s 3 sch 1; 1993 No. 67 s 3 sch 1; 1997 No.
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Right of new owner to carry on objection or appeal

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s 47 amd 1947 11 Geo 6 No. 28 s 8; 1949 13 Geo 6 No. 36 s 4; 1958 7 Eliz 2 No.
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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 No. 32 s
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Application of part

s 49 ins 1985 No. 21 s 16

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

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Right of new owner to carry on objection or appeal

s 51 ins 1950 15 Geo 6 No. 4 s 8
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s 53B ins 2010 No. 7 s 40

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s 53C ins 2010 No. 7 s 40

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- s 55** (prev s 21(1)–(2)) sub 1953 2 Eliz 2 No. 28 s 12(a)–(b)
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- 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);
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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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amd 2010 No. 7 s 43

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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)
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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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- prov hdg** ins 1993 No. 67 s 3 sch 1
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- s 60** (prev s 21(3D)) ins 1975 No. 36 s 4(c)
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- prov hdg** ins 1993 No. 67 s 3 sch 1
- s 61** (prev s 21(3E)) ins 1975 No. 36 s 4(c)
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s 75G ins 1997 No. 78 s 131
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s 75M ins 2007 No. 59 s 142
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Subdivision 4—General provisions of post-amended Act**sdiv 4 (ss 110–114)** ins 2010 No. 7 s 52**Subdivision 5—General sunsetting of amendments under amending Act****sdiv 5 (ss 115–116)** ins 2010 No. 7 s 52**SCHEDULE—PRESCRIBED LAND**

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SCHEDULE 2—AMENDMENTS OF THE CITY OF BRISBANE ACT 1924 AND ORDINANCES THEREUNDER

om 1992 No. 3 s 5

SCHEDULE 3—AMENDMENTS OF THE LAND TAX ACT 1915

om 1992 No. 3 s 5

SCHEDULE 4—VALUATION DISTRICTS FOR THE PURPOSES OF THIS ACT

amd 1947 11 Geo 6 No. 28 s 15

om 1993 No. 67 s 28

8 List of forms notified or published in the gazette

(The following information about forms is taken from the gazette and is included for information purposes only. Because failure by a department to notify or publish a form in the gazette does not invalidate the form, you should check with the relevant government department for the latest information about forms (see Statutory Instruments Act, section 58(8)).)

Form 24 Version 4—Property Information (Transfer)

pubd gaz 23 March 2007 p 1250

Form 24A Version 1—Property Information (Transmission Application)

pubd gaz 23 March 2007 p 1249

Form 58 Version 2.0—Notice of Objection - Land Valuations

pubd gaz 19 March 2010 p 626

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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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 an editor's note to the text.

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