

LAND LEGISLATION AMENDMENT BILL 2003

EXPLANATORY NOTES

FOR

AMENDMENTS TO BE MOVED IN COMMITTEE BY THE HONOURABLE STEPHEN ROBERTSON MP

Title of the Bill

Land Legislation Amendment Bill 2003.

Objectives of the Amendments

The proposed amendments are to Clauses 13, 20 and 21 in Part 5 (Amendment of the Valuation of Land Act 1944) of the Bill.

These Clauses deal with the general proposition that State Land leases will be valued as a whole for rating purposes (these lands are exempt from land tax). However there are exceptions to this rule. One class of this is already identified in the legislation involving Government Owned Corporation lands.

However, there is another class of State Leasehold land held by State Government Departments and subleased to various persons. The sub lessees in these situations are owners for both valuation and rating so it is necessary to ensure the continued supply of separate valuations for these parcels by my Department. An example of the above situation is the Mooloolaba Boat Harbour lands which are held as a perpetual lease by the Department of Transport and subleased to the various lessees.

Consultation

The Department of Transport supports the proposed amendments.

NOTES ON THE PROVISIONS

Amendment 1 amends Clause 13 to ensure the sub leases from a State lease held by a State Government Department or person representing the State may be a subdivision for valuation purposes in terms of section 8.

Amendment 2 amends Clause 20 to ensure that the land in a State lease held by a State Government Department or person representing the State may be a subdivision for valuation purposes, if parcels are declared in accordance with section 34(2). That is, if buildings are erected on the leased land and such parcels are capable of separate occupation and such parcels may lawfully be held, separate parcels can be declared.

Amendment 3 amends Clause 21 to ensure the sub leases from a State lease held by a State Government Department or person representing the State may be a subdivision for valuation purposes in accordance with section 35(1)(a). That is a Department or a State representative owns the land and is letting it to different persons, the land in the sub lease parcels may be separately valued.