Queensland

VALUATION OF LAND AMENDMENT BILL 2000

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TABLE OF PROVISIONS

2000

A BILL

FOR

An Act to amend the *Valuation of Land Act 1944*

The Parliament of Queensland enacts—

Short title

Clause **1.** This Act may be cited as the *Valuation of Land Amendment Act 2000*.

Commencement

Clause **2.** This Act commences on a day to be fixed by proclamation.

Act amended

Clause **3.** This Act amends the *Valuation of Land Act 1944*.

Amendment of s 2 (Definitions)

Clause **4.** Section 2, definition **“general valuation”**—

omit.

Amendment of s 17 (Exclusive use for single dwelling house or farming)

Clause **5.(1)** Section 17(2), definition **“a single dwelling house”**—

omit.

(2) Section 17(2)—

insert—

‘ **“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.

“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) Section 17(2), definition **“farming”**, paragraph (c)—

omit, insert—

‘(c) has a substantial commercial purpose or character by—

(i) having an average gross annual return, calculated over a 3 year period, of at least $5 000; or

(ii) if the business is the establishment and harvesting of native or non-native forests—having an average anticipated gross annual return, calculated over the period from establishment to harvesting, that is usual for the particular species of tree, of at least $5 000; or

(iii) if the business is the maintenance and harvesting of native forests—having an average anticipated gross annual return, calculated over the period from the start of maintenance to harvesting of the particular species of tree, of at least $5 000; or

(iv) having—

(A) a minimum value of farm improvements or plantings of forest or orchard trees of $50 000; and

(B) the appearance of being maintained for farming or expenditure on crops, forest trees, maintenance of farm improvements, livestock or orchard trees.’.

(4) Section 17—

insert—

‘**(3)** For subsection (1), land is not exclusively used for purposes of a single dwelling house or farming if—

(a) the land is divided into individual lots; and

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

Omission of ss 18 and 19

Clause **6.** Sections 18 and 19—

omit.

Amendment of s 20 (Chief executive to fix date of other valuations etc.)

Clause **7.** Section 20(a)—

omit.

Amendment of s 21 (Omissions from valuations)

Clause **8.(1)** Section 21(1), 'a general valuation or'—

omit.

(2) Section 21(2), from 'in the area'—

omit, insert—

'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) Section 21(3), 'general valuation or, as the case may be,'—

omit.

Amendment of s 23 (Chief executive may value stratum)

Clause **9.(1)** Section 23, heading—

omit, insert—

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

(2) Section 23(1) to (4), after 'stratum'—

insert—

'or volumetric lot'.

(3) Section 23(5)—

insert—

' **"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.'.

Insertion of new ss 26B and 26C

Clause **10.** After section 26A—

insert—

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

'**26B.(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*.

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

‘**26C.(1)** The chief executive may value the land comprising the following parts of the site as if each part were a single lot—

(a) the lots on a building unit plan;

(b) the lots on a group titles plan;

(c) the lot or lots comprising a primary or secondary thoroughfare;

(d) the lot or lots within a zone.

‘**(2)** Subsection (3) applies if land within the site or the adjacent site is or may be inundated by water or subject to tidal influence.

‘**(3)** For deciding the unimproved value of the land within the site, the land must be valued as if the land within the site or the adjacent site were not, and never had been, inundated by water or subject to tidal influence.

‘**(4)** A reference in this section to the site, a building unit plan, a group titles plan, a primary or secondary thoroughfare or a zone is a reference to those matters under the *Sanctuary Cove Resort Act 1985*.’.

Omission of s 27 (Valuations at periodic intervals)

Clause **11.** Section 27—

omit.

Amendment of s 28 (Alteration of valuation in force or to come into force)

Clause **12.(1)** Section 28(1), ‘any general valuation or’—

omit, insert—

‘any’.

(2) Section 28(1), ‘a general valuation or’—

omit.

(3) Section 28(1), ‘or a notice of valuation under part 6,’—

omit.

Amendment of s 30 (Valuation may be made if land becomes taxable or rateable)

Clause **13.** Section 30, ‘general valuation or’—

omit.

Amendment of s 31 (Valuation on area change)

Clause **14.** Section 31, from ‘(whether’ to ‘valuation)’—

omit.

Amendment of s 32 (Valuation on inclusion of land in an area)

Clause **15.** Section 32(1), ‘section 18 or’—

omit.

Amendment of s 35 (Separate valuation)

Clause **16.(1)** Section 35(1)(c)—

insert—

‘(v) is being valued for land tax purposes;’.

(2) Section 35(1)(c), ‘or the part that is valued for rental purposes,’—

omit, insert—

‘or the part that is valued for land tax or rental purposes,’.

Replacement of s 37 (Chief executive to make annual valuation)

Clause **17.** Section 37—

omit, insert—

‘Chief executive to make annual valuation

‘**37.(1)** The chief executive must make annually a valuation of all land in an area unless the chief executive makes a decision under subsection (2).

‘**(2)** The chief executive may decide not to make an annual valuation after considering the following—

(a) the 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;

(c) the impact 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 3 year period.

Example of ‘local group’ for paragraph (b)—

The local Chamber of Commerce.

Examples of ‘industry groups’ for paragraph (b)—

Ag Force Queensland Industrial Union of Employers and Queensland Canegrowers Organisation Limited.

‘**(3)** If an annual valuation is not made under subsection (1), the chief executive must make a valuation within 3 years after the date the existing valuation was made.

‘**(4)** A regulation may extend the period for the making of a particular valuation.

‘**(5)** In this section—

“market survey report” 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.’.

Amendment of s 39 (Effect of failure to make annual valuation)

Clause **18.** Section 39, ', whether a general valuation or an annual valuation,'—

omit.

Amendment of s 41A (Notice to individual owners about annual valuation)

Clause **19.(1)** Section 41A, heading—

omit, insert—

'**Notice to owners about valuations**'.

(2) Section 41A(1)—

omit, insert—

'**41A.(1)** As soon as practicable after making an annual valuation of all land in an area or a valuation of land for rental 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 (an **"annual valuation notice"**) about the valuation of the owner's land; and

(b) for a valuation for rental 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 (a **"notice of valuation for rental purposes"**) about the valuation of the owner's land.'.

(3) Section 41A(2), after 'annual valuation notice'—

insert—

'or notice of valuation for rental purposes'.

Amendment of s 42 (Owner may object)

Clause **20.** Section 42(3) and (4)—

omit, insert—

'**(3)** An objection under subsection (2) must be made within 42 days after the owner receives the notice of valuation for rental purposes.

‘**(4)** If the chief executive has made a valuation of the same amount for an annual valuation and a valuation for rental purposes, an objection to either valuation is taken to be an objection to both valuations.’.

Insertion of new ss 43A–43C

Clause **21.** After section 43—

insert—

‘**Conference about objection to valuation**

‘**43A.(1)** The chief executive and the owner may, by agreement, confer before the chief executive makes a decision about an objection made under section 42.

‘**(2)** The conference—

(a) must not be limited to the grounds, if any, stated in the objection; and

(b) must be held on a without prejudice basis.

‘**(3)** In an appeal under section 45—

(a) evidence of proceedings at the conference must not be given by or on behalf of either the chief executive or the owner; and

(b) the chief executive or the owner, or any witness on behalf of either of them, must not be cross-examined on the proceedings.

‘**Chairperson of conference**

‘**43B.(1)** The Minister may appoint a person as chairperson of a conference mentioned in section 43A.

‘**(2)** The chairperson must not be an interested party in the proceedings.

‘**(3)** A person appointed as chairperson must be—

(a) appointed either generally or for a particular area or areas or part of an area; and

(b) appointed for the period or the conference or conferences decided by the Minister; and

(c) paid the remuneration and allowances prescribed; and

(d) appointed on the terms prescribed or, to the extent terms are not prescribed, on the terms decided by the Minister.

‘**(4)** For a conference, the chairperson’s functions are—

(a) to encourage a full exchange of opinion between an owner and the chief executive, including a full disclosure of information relevant to the conference subject matter; and

(b) to make recommendations to either party about matters raised at the conference; and

(c) after the chief executive gives the objector written notice of the chief executive’s decision about the objection, to report to the Minister about the conduct of the conference.

‘**Effect on objection of change in valuation**

‘**43C.(1)** Subsection (2) applies if—

(a) an owner has objected against an annual valuation; and

(b) the annual valuation has not come into force; and

(c) before the chief executive issues to the owner written notice of the chief executive’s decision on the objection, the valuation of the land to which the objection relates is altered under section 28 or 29 and a notice of valuation is issued.

‘**(2)** The chief executive is not required to consider or further consider the objection.’.

Amendment of s 44 (Late objection)

Clause **22.** Section 44(1)(b)(ii), after ‘notice’—

insert—

‘or notice of valuation for rental purposes’.

Amendment of s 47 (Valuation rolls—particulars and form)

Clause **23.** Section 47(2), from ‘relates to’—

omit, insert—

‘relates to annual valuations of lands in any portion of, or locality in, the area to be prepared at any time.’.

Replacement of pt 6 hdg

Clause **24.** Part 6, heading—

omit, insert—

‘PART 6—NOTICE OF VALUATION (OTHER THAN ANNUAL) AND OBJECTIONS’.

Amendment of s 50 (Notice of valuation)

Clause **25.(1)** Section 50, heading—

omit, insert—

‘**Notice of valuation (other than annual)**’.

(2) Section 50(2) to (4)—

omit, insert—

‘**(2)** Notice of valuation may be issued at any time after the valuation is made.’.

Amendment of s 54 (Notice to objector)

Clause **26.(1)** Section 54(1A), from ‘the notice—’ to ‘6 months’—

omit, insert—

‘the notice must be issued not later than 6 months’.

(2) Section 54(2)(a) and (b)—

omit, insert—

‘(a) an owner has objected against an annual valuation; and

(b) the annual valuation has not come into force; and’.

Insertion of new pt hdg

Clause **27.** After section 54—

insert—

‘PART 6A—APPEALS’.

Insertion of new s 54A

Clause **28.** Part 6A—

insert—

‘**Application of pt 6A**

‘**54A.** This part does not apply to a valuation of land made under part 4 unless a provision of part 4 states that it applies.’.

Amendment of s 57 (Late filing)

Clause **29.** Section 57(1) and (2)—

omit, insert—

‘**57.(1)** If a notice of appeal is filed in the Land Court registry after the time stated in section 55(2), the registrar of the court must notify the owner that the appeal may not be heard unless the owner satisfies the court that the owner has a reasonable excuse for filing the notice after the time stated.

Example of ‘reasonable excuse’—

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

‘**(2)** If the owner satisfies the court under subsection (1), the court may hear and decide the appeal.

‘**(2A)** However, the court must not hear an appeal for which the notice of appeal was filed more than 12 months after notice of the chief executive’s decision was given to the owner.’.

Omission of s 71 (Objection by local government to valuation)

Clause **30.** Section 71—

omit.

Amendment of s 73 (Supply of copies of valuation roll by chief executive)

Clause **31.(1)** Section 73(1), 'and in any case' to 'give—'—

omit, insert—

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

(2) Section 73(3)—

omit, insert—

'**(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.'.

Insertion of new s 81A

Clause **32.** After section 81—

insert—

'**Requisitions**

'**81A.(1)** This section applies to a person who has given notice to the chief executive under section 81.

'**(2)** The chief executive may, by written notice (a **"requisition"**) given to the person, require the person—

(a) to give the chief executive information necessary to complete the approved form mentioned in section 81; and

(b) if the person gave notice under section 81(2), to give the chief executive a plan of subdivision and, if a contour plan is required by the local government, a contour plan.

‘**(3)** The person must comply with the requisition within the time stated in the requisition.

Maximum penalty—5 penalty units.’.

Omission of pt 9 (Validation, transitional, savings etc.)

Clause **33.** Part 9—

omit.

SCHEDULE

MINOR AMENDMENTS

section 3

1. Section 9(b), ‘object to and’—

omit, insert—

‘object to and, under part 6A,’.

2. Section 20, ‘objection or appeal under part 6,’—

omit, insert—

‘objection under part 6 or appeal under part 6A,’.

3. Section 28A(1)(b), ‘part 4 or 6;’—

omit, insert—

‘part 4, an objection under part 6 or an appeal under part 6A;’.

4. Section 29(3), from ‘part 6’—

omit, insert—

‘part 6 about notices of valuation and objections and part 6A about appeals apply.’.

5. Section 31(2), ‘part 6’ to ‘appeal’—

omit, insert—

‘part 6 about notices of valuation and objections and part 6A about appeals’.

SCHEDULE (continued)

6. Section 32(2), 'part 6' to 'appeal'—

omit, insert—

'part 6 about notices of valuation and objections and part 6A about appeals'.

7. Section 48(e), from 'part 4'—

omit, insert—

'part 4, objection under part 6 or appeal under part 6A.'.

8. Section 74(6)—

omit, insert—

'**(6)** Parts 4, 6 and 6A do not apply to a valuation under this section.[1]

9. Section 96(9), 'objections or appeals under part 6'—

omit, insert—

'objections under part 6 or appeals under part 6A'.

1 Parts 4 (Annual valuations), 6 (Notice of valuation (other than annual) and objections) and 6A (Appeals)