

LAND VALUATION AMENDMENT BILL 2023

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Every Queensland
community deserves
to be a liveable one

Land Valuation Amendment Bill 2023

Submission to Valuer-General

September 2023

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About the Local Government Association of Queensland (LGAQ)

The Local Government Association of Queensland (LGAQ) is the peak body for local government in Queensland. It is a not-for-profit association established solely to serve councils and their needs. The LGAQ has been advising, supporting, and representing local councils since 1896, enabling them to improve their operations and strengthen relationships with their communities. The LGAQ does this by connecting councils to people and places; supporting their drive to innovate and improve service delivery through smart services and sustainable solutions; and providing them with the means to achieve community, professional and political excellence.

Partners-in-Government Agreement

In August 2019, the LGAQ on behalf of all 77 Queensland local governments is a signatory to a three-year partners-in-government-agreement with the State of Queensland.

The Agreement details the key principles underlying the relationship between the state and local governments and establishes the foundation for effective negotiation and engagement between both levels of government.

The agreement acknowledges that local government is the closest level of government to the community, affecting the lives of everyday Queenslanders and acknowledging Local Government as a genuine partner in the Australian government system.

The intent of the agreement was to continue the tradition of working in genuine partnership to improve the quality of life for all Queenslanders to enjoy. By identifying the roles and responsibilities of each party, it provides a solid foundation for effective negotiation and engagement between both levels of government.

The LGAQ is committed to working with the Queensland Government and will continue to be a passionate advocate for councils, to serve our joint jurisdiction for the people of Queensland.

Rural and Remote Councils Compact

The Rural and Remote Councils Compact^[1] signed on 25 June 2021, complements the existing Partnership in Partners-in-Government agreement in place between the LGAQ and the Queensland Government to provide a platform to ensure issues of priority for these communities are properly considered by the Government when developing policies, programs, and legislation.

The Rural and Remote Councils Compact, pledges to amplify the voice of and improve outcomes for the state's 45 rural and remote councils and their local communities by enhancing engagement between both levels of government.

[1] <https://knowledgebaseassets.blob.core.windows.net/images/9c61cdc2-3cfa-eb11-94ef-002248181740/Rural%20and%20Remote%20Councils%20Compact%20-%20signed%20copy.pdf>

Land Valuation Amendment Bill 2023

Executive Summary

The LGAQ welcomes the opportunity to provide a submission to the Transport and Resources Committee on the Land Valuation Amendment Bill 2023 (**the Bill**) introduced into Parliament on 23 August 2023 by the Hon Scott Stewart MP, Minister for Resources.

The Local Government Association of Queensland (LGAQ), as the peak body representing the State's 77 councils, plays an important daily role in ensuring that the shared interests, perspectives, and position of local government in Queensland are accurately communicated to policy makers.

In June 2023, the LGAQ made a submission to the Valuer-General on the *Proposed Amendments to the Land Valuation Act 2010 Consultation Paper*. The LGAQ stands by that submission and notes that some important matters that were part of the LGAQ submission to the Consultation Paper are not reflected in the Bill. The LGAQ wishes to pursue those issues through this submission to ensure the Committee is clearly informed of the views of local government during its deliberations.

Local government is one of only two customers that the State Valuation Service (SVS) serves by providing valuations for the making and levying of rates. The other customer being the State Government, which uses valuations for land tax and land rental purposes.

Local government benefits from the timely delivery of valuations for rating purposes, but similarly contributes to the efficiency and effectiveness of the SVS through data sharing, problem solving at a State systemic level and local operational and detail level, and of course, funding the operations of the SVS via payment of regulated fees each year regardless of whether a revaluation is done.

There is much to be gained for local government if the SVS operations are continuously improved so that valuations are delivered to local governments in a more reliable, regular and cost-effective manner.

A vast majority of Queensland's 77 councils are captured by the *Land Valuation Act 2010*¹. The Act operates in conjunction with other legislation such as the *Local Government Act 2009* and *Local Government Regulation 2012*. While the Valuer-General provides every property owner with a statutory notice of their property valuation, those owners view that valuation through the lens of possible impact on rates payable to their council, or land tax or land rental payable to the State Government.

¹ Yet noting that many First Nation councils have little to no rateable properties within their local government areas.

Councils are often the first point of contact for property owner questions regarding valuations, and councils are well versed in managing most non-technical valuation questions. Where a property owner believes that the Valuer-General “has got the valuation technically wrong”, there are bureaucratic processes to follow to object or appeal, however such avenues for appeal are limited in scope by the legislation. These processes can sometimes be lengthy to resolve, crossing over two or more financial years, resulting in councils and property owners facing significant financial and administrative impacts (refunds or increases) and in such circumstances can have a detrimental effect on council budgets.

Annual valuation updates can ease these impacts and ensure rates are levied by councils in an equitable manner and allow for fluctuations in valuations (increased or decreases) to be administered through the rating process in a manner that lessens the impact on ratepayers. This is particularly important during current high levels of social, economic and financial stressors.

While LGAQ welcomes the proposed amendments, we **strongly encourage the State Government to ensure the Valuer-General has the necessary resources needed to provide a regular, reliable and cost-effective valuation service.**

Summary of Recommendations

In this submission the LGAQ has provided commentary on the key areas of the Bill that require further consideration by the Committee as they specifically impact the local government sector. The following recommendations are provided for consideration:

Recommendation 1: The LGAQ recommends that with the insertion of section 6A(3) in the Act, local government should be specified as an appropriate body to whom the Valuer-General will consult with before making a guideline.

Recommendation 2: The LGAQ recommends that the definition of “unusual circumstances” in the Dictionary in the Act be expanded to include natural disasters.

Recommendation 3: The LGAQ recommends that Section 74 of the Act be amended to state that subsection (2) does not apply if an annual valuation of land in a local government area has not been made in the previous two years.

Recommendation 4: The LGAQ does not support the proposal to amend Section 74(1) to replace the words “not possible” with the word “appropriate”.

Recommendation 5: The LGAQ supports the amendments to Section 59 of the Act to make the combining of non-adjointing farming lots an applicant-led process providing the affected council is consulted, and the council’s views are considered before the Valuer-General’s decision is made.

Recommendation 6: The LGAQ recommends the Valuer-General develop guidelines in conjunction with local government to support effective electronic service delivery of valuation notices.

Recommendation 7: Without limiting any of the previous recommendations, the LGAQ recommends that State Government provide such further resources as are necessary to allow the Valuer-General to provide regular and reliable valuations, preferably on an annual basis.

Introduction

Every Queensland community deserves to be a liveable community. In the midst of cost-of-living pressures, the LGAQ recognises that significant fluctuations in land valuations has exponential impact on property owners. With advances in technology, it is recognised that the Act needs to be updated to reflect current business activities, methods of work and community expectations.

The Bill provides an opportunity for LGAQ and our member councils to submit comments and recommendations about the proposed legislative amendments, which will have significant impacts on the operations of rating processes in Queensland councils.

In conjunction with the LGAQ's previous submission in June 2023 to the Valuer-General on the *Proposed Amendments to the Land Valuation Act 2010 Consultation Paper*, the feedback within this submission is drawn from the LGAQ's long standing Policy Statement on valuations and rating, the numerous resolutions passed at LGAQ annual conferences, and consultation with a number of councils.

As with the property and real estate markets, the local government sector in Queensland is diverse. It ranges from the population-dense, high-growth centres of south-east Queensland, to unique regional, rural and remote areas, and culturally rich and intrinsic First Nations communities.

Many Queensland councils are going over and above to support their communities through difficult social and economic times. The housing challenges facing councils and their local communities, are diverse, multi-faceted and complex, and have been exacerbated by the onset of the COVID19 pandemic in March 2020 as well as recent natural disasters such as the floods of 2022. When considering legislation reform, these concerns must be considered by policy makers as there is no effective 'one size fits all' approach.

In acknowledging the positive proposals contained within the Bill, it is disappointing that a few of the recommendations contained within the LGAQ's June 2023 submission on the *Proposed Amendments to the Land Valuation Act 2010 Consultation Paper*, which would be of benefit to both the State and local governments, have not been reflected in the Bill.

Submission - Proposed Amendments to the Land Valuation Act 2010

While the LGAQ welcomes the proposed amendments outlined in the Bill, the Committee should give favourable consideration to the following issues that must be progressed in the interests of improving the operations and services of the SVS, to ensure it meets the current and future needs of the local government sector.

1. Valuer-General may make guidelines

The LGAQ supports the proposal to insert Section 6A into the Act giving the Valuer-General the power to make guidelines about the administration of the Act or valuation of land process, on the basis that this will assist with consistency in operations across that State and provide greater certainty for property owners and valuation data users alike.

As one of the two “customers” of the SVS, it is important that the views of local government are enshrined as part of the process used by the Valuer-General to make these guidelines.

Therefore, the LGAQ recommends that the amendment to the Act include an addition to S6A (3) that specifies local government as an example of an appropriate person/body whose views should be given regard to.

6A Valuer-general may make guidelines

- (1) The valuer-general may make a guideline about any matter relating to—
 - (a) the administration of this Act; or*
 - (b) the valuation of land.**
- (2) A guideline may be made in the way the valuer-general considers appropriate.*
- (3) Before making a guideline, the valuer-general may consult with, and have regard to the views of, any person the valuer-general considers appropriate.*

Example of appropriate person or body – local government, valuation professionals

Recommendation 1: The LGAQ recommends that with the insertion of section 6A(3) in the Act, local government should be specified as an appropriate body to whom the Valuer-General will consult with before making a guideline.

2. Valuer-General’s use of Section 74(1) to decide to not provide an annual valuation

The LGAQ is concerned that amending s74 (1) to replace the words “not possible” with the word “appropriate” will have the effect of weakening the legislative intent of the section, and in fact widen the range of reasons that would allow the Valuer-General to decide not to provide an annual valuation.

The LGAQ does not support this proposed amendment, given the strong views expressed through motions to LGAQ annual conferences about annual valuations and minimum periods between delivery of fresh annual valuations under the current regime.

It is understood that this proposal arises from difficulties following flooding in south east Queensland in 2022, at the time when the Valuer-General was about to release valuations effective as at the previous October – a situation which most would regard as an “unusual circumstance”. As such, there is no merit in amending Section 74(1).

At best consideration should be given to expansion of the definition of “unusual circumstances” in the Dictionary to include natural disasters.

“unusual circumstances includes civil disturbance, extreme climatic conditions (including natural disasters), industrial action, changes in the way valuations are made and computer failure.”

Recommendation 2: The LGAQ recommends that the definition of “unusual circumstances” in the Dictionary in the Act be expanded to include “natural disasters”.

Recommendation 3: The LGAQ does not support the proposal to amend Section 74(1) to replace the words “not possible” with the word “appropriate”.

3. Annual (or more frequent) valuations

A major disappointment for the LGAQ and member councils is the failure to legislate for the delivery of annual valuations. As stated in the LGAQ’s previous submission:

“The commencement of the Land Valuation Act in 2010 and introduction of Site Valuation saw the first instance of a complete State valuation in one year, something that Local Government has been seeking ever since.”

Having demonstrated that an annual valuation can be achieved by the SVS, and noting the benefits of all valuations in Queensland having a common basis, the LGAQ has advocated for ongoing annual valuations ever since.

There is a strong belief that the Valuer-General should provide annual valuations as per the intent of the legislation. **Section 72(1) states “The valuer-general must ... make an annual valuation of all land in a local government area”.**

Typically, about a third of local government areas are valued each year. History shows that the Valuer-General makes use of the provisions of Section 74 such that rural and remote and some regional local government areas are only revalued on average every 2 to 5 years, which can lead to impacts on their communities. Similarly historical reflections are that only true “annual valuations” are provided for large, fast growing council areas.

The review of the Act provided an opportunity to amend the legislation to require the Valuer-General to meet local government needs and expectations and provide a fresh annual valuation at a minimum interval of 3 years. Sadly, this request is not reflected in the Bill.

Councils are paying exorbitant regulatory fees for the SVS regardless of whether they receive a revaluation or not. Brisbane City Council pays a hefty \$3 million per year for the service and considers it fair and reasonable to ask for annual valuations, or have their fee waived.

It is in the interests of both the State and local governments that the valuations provided by the SVS are timely, accurate and reliable, thereby allowing both the State and local councils to deliver their respective statutory obligations efficiently and effectively - so that communities across Queensland can more readily see the link to market forces resulting in changes to rating and taxes.

The most serious and anxiety-generating impact for the community is when there is a big change in valuation emerging after an extended period without annual valuations.

This happens when the Valuer-General has decided (under Section 74 of the Act) not to value the council area each year.

Even though the change in valuation is generally attributable to widely appreciated market forces, the likelihood of it coming as a shock is heightened when valuations have been less frequent and therefore the adjustment is larger.

This regularly leads to material shifts in relativity between suburbs and localities within a council area, and even within rating classifications at a very local area, a situation that would be greatly abated if the natural annual growth or other change was applied each year.

It is in the broadest public interest that the valuations delivered by the Valuer-General are relevant to local market assessments and views widely held by property owners and the local government sector. Therefore, the LGAQ recommends an amendment to Section 74 of the Act by adding a new subsection (2A) as follows:

Section 74

(1)

(2) *The valuer-general may decide not to make an annual valuation of land in a local government area after considering—*

(a) *a market survey report for the area; and*

(b) *the results of consultation with the local government for the area, and appropriate local groups and industry groups.*

Example of local group— the local Chamber of Commerce

Examples of industry groups— AgForce, Queensland Industrial Union of Employers and Queensland Canegrowers Organisation Limited

(2A) Section 2 does not apply if an annual valuation of land in a local government area has not been made in the previous two years.

Recommendation 4: The LGAQ recommends that Section 74 of the Act be amended to state that subsection (2) does not apply if an annual valuation of land in a local government area has not been made in the previous two years.

4. Combining of non-adjointing farming lots

The LGAQ supports the proposed amendment to Section 59 of the Act to introduce a requirement that the combining of non-adjointing farming lots only occur upon application by the landowner. This is provided that the affected council is consulted, and the council views are considered before the Valuer-General's decision is made.

It is expected that the LGAQ's previous recommendation regarding Valuer-General consultation with affected local governments will be implemented as an essential part of the process.

Recommendation 5: The LGAQ supports the amendments to Section 59 of the Act to make the combining of non-adjointing farming lots an applicant-led process providing the affected council is consulted, and the council's views are considered before the Valuer-General's decision is made.

5. Objection to Valuation process improvements and other minor changes – (specifically Clause 61 amendment of S247A)

The LGAQ submission on the Consultation Paper supported all proposals that the Valuer-General made to refresh and update legislation around modernising processes and better managing and determining appeals and objections against issued valuations by property owners. As such it is pleasing to see the Bill incorporates those LGAQ-supported matters.

For local government, the ability for the Valuer-General to deliver annual valuations to councils in a timely manner that can be relied upon, with minimal opportunity for change (reduction or increase) or challenge of the valuations is very important. This will prevent councils needing to make subsequent adjustments to their rating regime.

With regard to the proposed introduction of Section 247A Electronic Service, the LGAQ does not oppose the idea of flexibility for service of valuation notices via text or email. However, the LGAQ recommends the Valuer-General use proposed guideline powers to establish a further consultation process with local government to ensure the common issues faced with local government around connectivity, data sharing, consistency of data collection approaches and meeting the legislated provisions regarding service to multiple owners are managed in the interests of all parties.

Recommendation 6: The LGAQ calls on the Valuer-General to develop guidelines in conjunction with local government to support effective electronic service delivery of valuation notices.

Recommendation 7: Without limiting any of the previous recommendations, the LGAQ recommends that government provide such further resources as are necessary to allow the Valuer-General to provide regular and reliable valuations, preferably on an annual basis.

Conclusion

The LGAQ welcomes the opportunity to provide this submission to the Committee to assist with its consideration of the proposals contained in the Land Valuation Amendment Bill 2023.

The LGAQ believes that in the interests of local governments, the State Government, and communities that both spheres of government serve, the Valuer-General must have the right legislative foundations and the necessary resources to undertake and issue regular and reliable valuations.

Regular and reliable valuations make adjustments more manageable for both the State and local governments, reducing the likelihood of conflict while avoiding unnecessary cost-of-living shocks for the community.

Annual valuation updates ensure rates can be levied by councils in an equitable manner and allow for fluctuations in valuations (increased or decreases) to be administered through the rating process in a manner that lessens the impact on ratepayers. This is particularly important during these times of high social, economic and financial stress.

Contact Details

Please do not hesitate to contact Kim Driver, Manager – Governance and Advisory Services via email at kim_driver@lgaq.asn.au or phone 1300 542 700 should you wish to discuss any aspect of this submission.

Appendix

LGAQ Policy Statement

The LGAQ Policy Statement² is a definitive statement of the collective voice of local government in Queensland. The relevant policy positions of local government in the context of this submission are as follows:

2.1.2 Legislation and Compliance reflects the uniqueness of the local government sector and the desire for realistic and practical legislative approaches:

- 2.1.2.1 Legislation affecting local government in Queensland should be framed in recognition of the diversity of capacity, size, resources, skills, and physical location of local governments, and should not be drafted under a “one size fits all” model.
- 2.1.2.2 Additional compliance placed on local government by the State Government should take into consideration risk management and materiality and the value of transparency to the community and should not be based on simply aligning local government with the State Government.

The LGAQ Policy Statement makes a number of specific provisions regarding valuation and rating of State government properties:

3.2.1 Valuation and Rating

- 3.2.1.1 There should be no interference with the autonomy of local governments in the setting of rates and charges.
- 3.2.1.2 The responsibility for valuation should remain with the State Government.
- 3.2.1.3 Site valuation is the preferred valuation methodology for urban properties.
- 3.2.1.4 State and Federal governments, their departments and instrumentalities should not be exempt from the payment of rates, charges and fees on income producing property owned by them or leased to private sector entities.
- 3.2.1.5 All government-owned land used for residential accommodation should be fully rateable. The government department and not the tenant should be responsible for the payment of rates and charges to the local government.
- 3.2.1.6 The provisions of Section 50 of the Land Valuation Act 2010 regarding the discounting of rateable valuation of undeveloped “balance area” of subdivisions held by the developer should be repealed.

² <https://www.lgaq.asn.au/downloads/file/183/2019-lgaq-policy-statement>

LGAQ Advocacy Action Plan/ Annual Conference Resolutions

The LGAQ is committed to member driven advocacy and working with members to build stronger local government and more resilient local communities.

The Local Government Association of Queensland's Advocacy Action Plan (AAP)³ is a roadmap designed to highlight the top policy positions and funding priorities councils believe are critical to ensuring Queensland flourishes and our communities thrive. The AAP is created from the 2022 Annual Conference motions proposed by, voted on and endorsed by Queensland's 77 councils on those things that help create liveable communities.

The seriousness of this issues for Councils is reflected in the number of Annual Conference resolutions that seek amendment of the Land Valuation Act 2010 and associated subordinate legislation proposing improvement to SVS service to Councils through changes to timing, consultation, frequency and methodology for particular land uses. Queensland councils have endorsed the following resolutions relevant to this submission since 2014:

2022

Resolution 83 - Land Valuation Act 2010 - Non-contiguous parcels of land

The LGAQ calls on the State Government to review the Land Valuation Act 2010 and remove the ability to amalgamate non-contiguous parcels of land.

Outcome sought:

Section 59 of the Land Valuation Act 2010 (the Act) requires that non-adjoining farming lots used for farming and owned by the same person are to be valued as if they are a single valuation.

Council is perplexed as to why there is such a discriminatory practice built into an act of Queensland Parliament whereby non-farming property owners are inequitably treated.

Aside from the inconsistent treatment of landowners, the Act, through the powers established in Section 59, results in an approach that causes perverse outcomes for all communities that have farmland.

Resolution 110 - Land Valuation Act 2010 - Backdating Period for Valuations

The LGAQ seek changes to the Land Valuation Act 2010 and the Local Government Regulation 2012 to change the period of backdating of the valuations so that the period is capped at three years and not three valuation periods.

Outcome sought:

To provide more certainty for local governments and ratepayers where the backdating of valuations extends over a period of many years.

The capping of the changes in valuation movements will allow greater certainty for ratepayers and council when council issues rate notices upon receipt of revaluation

³ <https://www.lgaq.asn.au/downloads/file/549/2023-advocacy-action-plan>

Resolution 111 - Land Valuation Act 2010 – Maximum Period Between Revaluations

The LGAQ advocate for changes to the Land Valuation Act 2010, the Local Government Act 2009 and the Local Government Regulation 2012 to seek a reduction to the maximum number of years between valuations of land for local governments to three (3) years.

Outcome sought:

That changes are made to the Land Valuation Act 2010, the Local Government Act 2009 and the local Government Regulation 2012 to set the maximum time between land valuations for rating purposes to three years.

Resolution 112 – Land Valuation Act 2010 – Release of Land Valuation

The LGAQ calls on the State Government to make the required legislative changes in order for the Valuer-General to bring forward the deadline for the release of land valuation notices to no later than the end of December in any valuation cycle.

Outcome sought:

The desired outcome would be for councils to receive land valuation notices earlier to give sufficient time for the formulation and preparation of budgets.

2021

Valuation for Rating purposes – Local Government issues to the systemic review by Valuer General

The LGAQ calls on the Valuer General/ State Valuation Service (SVS) for improvements in the system of delivery of valuations for rating purposes by the Valuer General/State Valuation Service (SVS), through participation in the current SVS review, with an emphasis on:

- timeliness of provision of valuations to suit Council needs in budget preparation cycle
- reduced costs if no valuation is issued in a given year
- requiring the valuer-general to make an annual valuation of land in a local government area where the local government has requested an annual valuation to be undertaken
- currency of valuation through annual or (at least) more frequent valuations
- improved communication and engagement with councils and market sectors around methodology in the lead up to, and objection and appeal period after the issue of valuations
- improve transparency and clarify its methodology for rural land valuations given the significant increases across primary production in the South West (and other regions) and mixed messages around whether farming properties are exempt from highest and best use.

Outcome Sort

That the Valuer-General/Valuations Service review current processes for implementation of the Land Valuation Act 2010 to provide a focus on the needs of their major "customer", local government, with regard to the timeframes of the valuation/rating cycle and make improvements to stakeholder and community engagement processes in delivering land valuations.

2020

Land Valuations to be Undertaken at Least Every Two Years

The LGAQ calls on the State Government to have Chapter 2, Part 4, of the Land Valuation Act 2010 amended to provide at least biennial valuations where exception to annual valuations has been decided.

Outcome Sort:

That where the Valuer-General has declared that annual valuations are not required for the local government area, consideration to undertake the valuations the following year to mitigate vast fluctuations in land valuations.

2018

Rating - Improved Processes for Significant Land Valuation Movements: Education, Transparency and Consultation

The LGAQ calls on the State Government for:

- a) The Valuer-General to provide more public education about valuation processes and methodologies where valuation outcomes produce extreme valuation relativity changes in a land use category.
- b) The Valuer-General to provide greater transparency, awareness and details regarding the property valuation methodology, particularly in relation to how water is attributed to valuations.
- c) The reintroduction of local valuation consultative forums to enable relevant stakeholders to provide advice to regional DNRME (valuation) staff on issues impacting local valuations and the provision of local intelligence to be considered by DNRME prior to releasing valuations.

Outcome Sort:

1. Provide local governments and their communities with a greater level of awareness and understanding of the factors affecting DNRME Unimproved property valuation movements over time, to better inform Council rating practices and communication with the community regarding the impact of valuations and Councils rating regime.
2. Provide local governments, together with relevant industry groups (such as the Queensland Farmers Federation and other relevant peak body representatives and relevant community informants), the opportunity to provide DNRME 'local intelligence' through local valuation reference groups to be considered by DNRME when determining Unimproved Valuations.

2016

Planning Powers - Land Valuation Methodology - Statutory Guideline 03/14 Local Government Infrastructure Plan

The LGAQ calls on the State Government to amend the Statutory Guideline 03/14 Local Government Infrastructure Plan to refine the methodology for estimating the current market value of land.

Outcome Sort:

A review of the Statutory Guideline 03/14 Local Government Infrastructure Plan to refine the methodology for estimating the current market value of land.

One of the most significant impacts is in relation to the introduction of market valuation for trunk land and the use of the “before and after method”.

Recent experience indicates that the process is requiring local government to compensate developers for land value associated with development entitlements that do not, and never, existed.

2014

Valuation of Land – Amend Land Valuation Act 2010 to Avoid Rating Anomalies of Land “Used for Farming”

The LGAQ calls on the State Government the State Government to for the amendment of the Land Valuation Act 2010 so that a more stringent test is applied in the valuation process in determining whether land is “used for farming”, especially in cases involving an interim use of land where the primary production component is negligible or artificial.

Outcome Sort:

An amendment to the relevant provisions of the LVA that prevents land which is being used for ‘interim farming uses’, and which is otherwise subject to a development approval, or which is developable for non-farming uses, from being valued as land ‘used for farming’ and consequently receiving the benefit of a concessional land valuation.