



Speech by

## Hon. S. ROBERTSON

## **MEMBER FOR STRETTON**

Hansard 4 December 2001

## NATURAL RESOURCES AND OTHER LEGISLATION AMENDMENT BILL

**Hon. S. ROBERTSON** (Stretton—ALP) (Minister for Natural Resources and Minister for Mines) (5.55 p.m.), in reply: Before replying to the debate, I take this opportunity to lay upon the table of the House an amendment to part 1, clause 2 of the explanatory notes of the Natural Resource and Other Legislation Amendment Bill. Just by way of brief explanation, the reason for the amendment is owing to a late change in the numbering of the clauses of the bill. On page 2 of the explanatory notes printed by Goprint, clause 2 dealing with commencement details should refer to clauses 16 to 18, 34, 36 and 46, not 14, 15, 16, 32, 34 and 42.

Firstly, I thank the opposition for its support for this bill, and I thank the member for Callide for his remarks. I also thank the members for Kallangur and Mackay. I thank in particular the member for Indooroopilly for expressing his appreciation of the work done by officers of my department in his electorate of Indooroopilly in terms of dealing with constituents. I will ensure that those remarks are passed on to my department.

This bill proposes to make amendments to a number of acts in my portfolio and allied local government and land tax legislation to improve their operation. As many speakers have mentioned, these acts include the Valuation of Land Act 1944, the City of Brisbane Act 1924, the Local Government Act 1993, the Land Tax Act 1915, the Land Act 1994, and the Land Title Act 1994. Amendments to these acts follow on from a number of administrative and technical changes made to the Natural Resources Legislation Amendment Bill 2001 earlier this year. Those amendments and the amendments proposed today show my department's commitment to streamlining administrative processes, reducing red tape and providing a more cost-effective delivery of services to business, local government and other stakeholders. The amendments are proof of this government's commitment to ongoing consultation to clarify and streamline legislation and to continually review our business operations to determine a more cost-effective and better way to provide services.

The principal amendments to the Valuation of Land Act 1944 streamline the valuation rating provisions that deal with subdivided land. In 1997, when the current section 25 was included in the act, it contained a sunset clause of 30 June in the year immediately following the rating year in which the land was subdivided. Section 25 provides a 40 per cent discount in the valuation of land for local government rates whilst the subdivided land is vacant and still held by the original subdivider. It recognises that lands being held in subdivision for sale should not be subject to the full rate based on the individual lot value. This provides an incentive for subdividers developing land for sale.

Because of the sunset clause and the application of section 34 of the act, on 30 June each year my department is required to amalgamate undeveloped lots still held by the original subdivider for valuation purposes. These amalgamated valuations include an allowance for the bulk holding of the lots. Changing both the valuation and local government rating records, and then having to adjust the valuation rate, is quite tedious for both my Department of Natural Resources and Mines and local government staff—

Mr Bredhauer: Tedious indeed.

**Mr ROBERTSON:** That is something about which the member for Cook has made numerous representations to me in the past. This amendment has been suggested following submissions by the Local Government Association of Queensland. It will extend the 40 per cent discount in rating on the

individual value of these lots instead of reverting to the bulk valuation system after one year. The Urban Development Institute of Australia, as mentioned by the member for Kallangur, agrees with this proposal, not because of any individual effect on rating but because it will streamline the valuation and rating of these lands.

A similar amendment is proposed for the Land Tax Act 1915 administered by my colleague the Deputy Premier, Treasurer and Minister for Sport. The valuation discount will apply for land tax purposes if at least six subdivided lots are held. This recognises that with only a small number of lots there is little difference between the sum of the individual values and the value of all lots as a whole. Additionally, the concession will not apply to balance lots as these lots are already valued on a broadacre basis—that is, land suitable for subdivision. I appreciate the assistance provided by the member for Callide in explaining that to the House. Therefore, the further application of a 40 per cent discount to the valuation of such land delivers an unnecessary further concession in land tax.

Transitional provisions are also to be inserted in both the Valuation of Land Act 1944 and the Land Tax Act 1915, which preserve the existing amalgamated valuations that were in effect prior to commencement of the proposed changes. Once again, this will save further administration in valuation and rating and taxing, as without the transitional provision the already amalgamated valuation records would again have to be split and separately valued with adjusted individual rating and taxing records. I propose that the amendments dealing with the valuation, rating and taxing of subdivided land commence on 30 June 2002 to coincide with the commencement of the 2002-03 financial year.

Other amendments to the Valuation of Land Act 1944, the City of Brisbane Act 1924 and the Local Government Act 1993 propose changes to reinstate the power of the chief executive to fix the date of an annual valuation, currently 1 October. This power was inadvertently removed from the Valuation of Land Act in an earlier amendment. The amendments also propose to remove the service currently provided by the chief executive of my department in identifying land for rating categorisation for local governments, as this is clearly a local government responsibility. The Local Government Association of Queensland supports this proposal. The amendments also update, clarify and correct references in a number of sections.

Finally, the amendments to the Land Act 1994 and the Land Title Act 1994 clarify that in relation to explanatory format plans it is the interest in the land which is being described and that an interest in land such as a lease may be defined by a sketch plan in addition to a survey plan. These amendments will assist in the operation of these acts under my portfolio and the associated local government and land tax areas. They are the result of extensive consultation and show this government's commitment to constantly reviewing and enhancing operations to ensure that we are delivering services in the most cost-effective and efficient way possible. I commend this bill to the House.