



Landowners' guide to land valuation objections

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1. What is this guide about?

This guide has been developed by the Department of Natural Resources and Water's (NRW) State Valuation Services (SVS) to assist landowners to understand the annual valuation process. A copy of the objection form is attached at the end of this guide.

The guide is not designed to address amendments to valuations issued as 'Valuation other than Annual'. For information on these valuations refer to the amended land valuations fact sheet available on the NRW website at <www.nrw.qld.gov.au>.

2. General information

What does your valuation notice show?

Your valuation notice shows the:

- address of the property being valued
- date the valuation notice was issued to you (date of issue)
- property identification (ID), which is the number used by NRW to identify your property
- local government in which the property is located
- Real Property Description (RPD) of the property being valued
- area of the property
- unimproved valuation amount that is currently being used for rating and other purposes
- new unimproved valuation amount that will be used by revenue gatherers from 30 June 2008.

What is unimproved value?

Unimproved value is the amount for which a property could be expected to sell without improvements such as houses, fences and earthworks. The valuations take into account access to services such as reticulated water, sewerage, electricity and roads.

The value also has regard to the present use of the land, its designation under a primary planning scheme and its highest and best use. The valuation reflects the amount that your parcel of land would have sold for in its unimproved state as at 1 October 2007.

What are valuations used for?

The annual valuation is issued by NRW and may be used by your local government as a basis for calculating rates. However, valuation increases don't automatically mean your rates will increase.

Rates are based on the services that local councils intend to provide landowners and how much revenue they need to raise to pay for them. Valuations are just one factor taken into account by councils when setting their annual budget and determining rates. Councils have wide-ranging powers under the *Local Government Act 1993* to cap, minimise or average the rates they charge landowners.

The valuation may also be used as a basis for assessing land tax by the Office of State Revenue and NRW for the calculation of state land rental.

Your right to object

Under the *Valuation Of Land Act 1944* (the Act), a landowner who believes that an annual valuation is incorrect and can provide information to substantiate that view, may request that the valuation amount is reviewed through the objection process by completing and lodging an objection form.

3. Objecting to your land valuation

3.1 Objection form

To lodge an objection, you must complete a Notice of Objection (Form 58). The form is attached at the end of this guide or is available on the NRW website at <www.nrw.qld.gov.au>.

3.2 Timeframe for lodging an objection

The Act sets out that an objection against a valuation must be lodged within 45 days of the posting of a valuation notice. A landowner must lodge (post, fax or deliver in person) the completed form at an NRW service centre. The last date to lodge an objection is printed on your valuation notice.

3.3 Grounds for objecting

For an objection to be successful, the landowner must demonstrate that the valuation amount is more than the land would sell for in its unimproved condition, if offered for sale at the date of valuation (which is shown on the valuation notice). This date is usually 1 October in the year prior to the valuation being posted to you.

Evidence to support an objection must be provided by the landowner. The best evidence includes sales of comparable vacant or near-vacant land. Sales information may be purchased from an NRW service centre upon payment of a statutory fee.

3.4 Sample sales on the web— valuation and market tables

NRW provides sample valuation and market tables for major residential localities. Information is provided on the range of new values for particular localities, average percentage movement, median new values and sample property sales that were considered when determining land values for rating and taxing purposes.

This information helps landowners understand how the new valuation compares with other residential values in the same suburb and local government area. Details are available from <www.nrw.qld.gov.au>.

3.5 Lodging an objection form

An objection may be lodged by completing and posting a Notice of Objection (Form 58) which is available from NRW service centres or from the website at <www.nrw.qld.gov.au>. If you are lodging an objection for more than one valuation amount for the same property or more than one property, a separate valuation objection form must be used for each objection.

If a hard copy of the objection form is printed from the website it must be signed prior to being submitted. If the hardcopy form is not signed the objection will be returned to you to be signed.

3.6 Information to support your objection

Under the Act, the landowner (objector) is responsible for proving that the valuation amount stated on the valuation notice is incorrect.

The landowner may consider their property valuation is too high or too low and will not sell (in its unimproved state) for the amount shown on the valuation notice at the date of valuation.

To seek a successful review of the valuation amount, an owner must demonstrate that the valuation is incorrect. Below are some examples:

- valuation that does not take into account the original state of the land and its developmental difficulties
- valuation that does not recognise those external nuisances that impact on the property
- any other matter/s that an owner may consider would reduce the value of the land if it was offered for sale.

How can an owner prove an alternative valuation amount?

Step one: Landowners must establish what they consider to be the correct valuation of their land.

The best evidence of this value is obtained by reference to recent sales of vacant or near-vacant land in the landowner's locality, which took place just prior to the date of valuation shown on the valuation notice.

Details of these sales may be obtained from an NRW office on payment of a statutory fee. Alternatively, the details may be obtained by attending auctions or talking to a local agent or property professional.

The amount of the valuation should also reflect disadvantages that the owner considers impact on their enjoyment of the land. These may be physical disadvantages that required rectification to allow a building to be constructed or an external nuisance that has an ongoing impact on the land or to the occupiers of the land.

Step two: Landowners should provide information with the objection form that proves the valuation should be altered.

Provide full details of the disadvantages taken into consideration in arriving at the landowner's estimate of value and support this by attaching photographs, sketches or other information that the owner believes should be considered. If an owner, or a previous owner, has objected to previous valuations on this piece of land, the matter may already be known to NRW and considered when the valuation was made.

Step three: Check for completeness on the information provided with the objection.

The objection form and supporting documentation provides the basis for reviewing a valuation. NRW's chief executive has discretion to call an objection conference. This will only occur where a matter is raised and requires clarification.

You must provide information to support your objection. The information you provide to support your objection will be examined during the objection review process. It is important you provide information that best supports your concerns and contended land value.

3.7 Invalid supporting information

Matters that do not prove a valuation is too high include:

- a possible increase in rates, land tax or state land rental due to the valuation increase over the previous valuation (these charges are calculated by

the relevant level of government—local government or other state government departments and do not directly impact on land value)

- the valuation has increased by more than the published Consumer Price Index (CPI) figure since the last valuation was made (because movement in land values does not follow CPI increases)
- simply stating that the valuation is too high or incorrect (with no supporting evidence)
- any other matter that a possible purchaser would disregard if negotiating with the owner to buy the land in its vacant or unimproved condition.

Comparison of your land value with previous land values is not a valid ground for objection and is not considered during the objection review process. The personal circumstances of the property owner are not taken into account in determining land value and cannot be considered in the objection process.

4. Strata unit valuations

An owner of a unit in a building will not receive a separate valuation notice. A valuation for the total property will, however, be sent to the chairperson of the body corporate. Therefore, only a person authorised by the body corporate may lodge an objection. An individual unit owner cannot object to the valuation for the total property.

5. Review process

The chief executive of NRW will appoint a senior valuer to review and determine an objection to a valuation. This will be undertaken either by considering the matters provided on the form alone or after an objection conference.

Prior to the objection being considered, the chief executive may invite a landowner to an objection conference. Such a conference will only be scheduled where matters on the objection need clarification or the delegate wishes to discuss other matters with the landowner. Landowners will be given two weeks notice of the date, time and place of the conference.

An objection conference will only be rescheduled where exceptional circumstances arise, such as illness or an accident. Where an objector is unable to attend, additional written information may be provided to NRW prior to the scheduled date of the conference. At the objection conference, the landowner may discuss matters raised on the objection form or any other related matter.

The decision on the objection will be posted to the owner as soon as possible after the conference is held. Information about the landowner's right to challenge the decision will be provided with the decision notice and is also available on the NRW website.

6. Frequently asked questions

Why have I received more than one valuation notice?

There are three purposes for which the chief executive will issue a separate valuation. These include a:

- blue Annual Valuation Notice—used for rating and possibly land tax purposes
- brown Notice of Valuation for Freehold Land—used for land tax purposes only
- green Notice of Valuation for Rental Purposes—used for state land rental reasons.

Why have I received a brown Notice of Valuation for Freehold Land this year when I have never paid land tax previously?

If an area of land is identified on the Annual Valuation Notice as freehold, it may be subject to land tax. The Act requires that a valuation notice be sent to the owner of the freehold land. The Office of State Revenue will determine the requirement for the landowner to pay land tax, based on this valuation at a later date.

Why have I received a green Notice of Valuation for Rental Purposes?

The Act requires that a Notice of Valuation for rental purposes be given to a leaseholder, licensee or permittee of state land tenures to allow the state land rental to be calculated where appropriate.

Can I object to the amount of a valuation if I have recently bought the property and the valuation notice was issued in the name of the former owner?

You may lodge an objection to a valuation that was addressed to a former owner provided the objection is received within 45 days of the notice being posted to the former owner.

Can I continue with an objection lodged by a former owner?

Yes, you may carry on the objection process in your name.

My local government area has changed, does this affect the objection?

No, this makes no difference to the objection process.

Can my valuation be increased as a result of my objection?

Yes, if a valuation is found to be too low, the objection will be disallowed and a new increased valuation issued immediately.

Who makes the decision on my objection?

The chief executive of NRW will appoint an experienced valuer to act as a delegate to consider all matters raised by the landowner and NRW's valuer before deciding whether the valuation amount should be reduced or remain unaltered.

Will I be asked to attend an objection conference if I object to the valuation?

A conference will be granted only where full details of the grounds of objection are provided, and further clarification is required.

How much notice will I be given before the date of the objection conference?

You will be given two weeks notice of the objection conference venue and time of the hearing.

What should I take to an objection conference?

You should take all information that will assist the delegate when considering your objection. This may include photographs, drawings, survey plans, newspaper clippings or any other items that you would like considered.

Will I be given a decision on my objection at the objection conference?

No, the delegate will consider matters raised by all objectors and NRW's valuer before any decision is made. It is not uncommon for a matter raised by one objector to cause the valuation of a number of properties to be reconsidered. This may also affect properties whose landowners have not objected.

You will usually receive the decision within 90 days of the conference, but this may be extended where the valuation is complicated.

What option do I have if I disagree with a decision on the objection?

After you receive a written decision on your objection from NRW, and you disagree with the outcome, you may lodge an appeal to the Land Court to have your valuation reviewed. Appeal forms are available from the Land Court.

I have questions about land tax: who should I contact?

The Office of State Revenue is responsible for land tax. All land tax enquiries should be made via the website at <www.osr.qld.gov.au>.

Will a landowner's rates increase in line with the increase in valuations?

Valuation increases don't automatically mean your rates will go up. Rates are based on services the local council intends to provide residents with and how much revenue it needs to raise to pay for them.

Are valuations the only factor councils take into account when setting their annual budget and determining rates?

No, councils have wide-ranging powers under the Local Government Act to cap, minimise or average the rates they charge landowners.

7. Appeals

If you are not satisfied with the determination of your objection, you have the right to appeal the decision in the Land Court of Queensland. For more information on this process, visit the Land Court website at <www.landcourt.qld.gov.au>.

Notice of Objection—valuation [Form 58]

[Reference: Sections 42, 43, 43A, 43C, 44, 52, 52A and 53 *Valuation of Land Act 1944*]



Please read the *Landowners' guide to land valuation objections* before completing this form.

A separate form is required for each purpose, where the amount of the valuation is different.

Please indicate with an the purpose of the valuation (the subject of this objection).

Rating (Annual Valuation Notice or Valuation other than Annual)

Land tax (Notice of Valuation for Freehold Land)

Rental (Notice of Valuation for Rental Purposes)

Local government or Brisbane City Council Division:*		Property ID Number:*	
Street no:	Street name:		
Suburb:	Town:	Postcode:	
Valuation amount:* \$	Date of effect: / /	Date of valuation: / /	Date of issue: / /
Real Property Description:* (RPD)	Parish:	Area: .mz/ha	
Owner's name:* surname/company name:		Given names:	
Address for service: (Postal address)			Postcode:
Contact details—Business phone:	Home phone:	Mobile phone:	
Email:			

Why you are objecting to your valuation? (state grounds of objection fully and in detail. Attach additional information if space is insufficient)

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Comparable properties/sales that support your valuation:

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Other information (supporting documents, photos etc.) can be attached.

I/We consider the unimproved value is \$ Signature *

Date: / / (This objection must be signed by the owner/s, body corporate or authorised agent)

* All fields must be completed for the objection to be valid

Send the completed objection form to the Department of Natural Resources and Water (NRW) office shown on your valuation notice

Additional information

The *Valuation of Land Act 1944* places the onus of proof on the objector to prove the valuation amount stated in the valuation notice is incorrect.

It is not sufficient to say that the valuation is too high without providing supporting evidence. The form must be completed in full.

Use the *Landowners' guide to land valuation objections* (either attached to this form or available from the website www.nrw.qld.gov.au) below to assist you to fill in this form correctly. The guide provides details on providing valid supporting information.

Notes

- A separate form is required for each purpose, where the amount of the valuation is different.
- For the objection to be valid the owner should lodge the completed objection form with the NRW office shown on the valuation notice within 45 days of the posting of the valuation notice by mail.
- NRW will review the grounds of objection and may invite you to a conference where a matter requires clarification.
- A conference will only be rescheduled under exceptional circumstances.
- Additional information on the valuation process is available on the NRW website at www.nrw.qld.gov.au.

Privacy statement

The Queensland Government introduced Information Standard 42—Information Privacy to ensure that the collection, use, disclosure and storage of personal information by government agencies is lawful and appropriate. This standard also obliges agencies to tell their clients why personal information is being collected and when it is being disclosed to third parties. The Department of Natural Resources and Water collects property information in order to conduct annual valuations of the unimproved value of parcels of land in accordance with its statutory obligations under the *Valuation of Land Act 1944*. In accordance with the Act, the department also uses this information to maintain the Rating Valuation Roll, which includes the name and address of property owners, the sale price and date of sale of each property, and its unimproved value. The Form 24, lodged with each transfer of an interest in property, includes the name and addresses of the purchaser and the amount paid for the property. Some information from the Form 24 is made available to the public and it is provided to the Office of State Revenue (part of Queensland Treasury) for the calculation of stamp duty, and also to the relevant local authority so it may issue rate notices to the owner of the land. The information may be provided to other government agencies in order to allow those agencies to contact landowners, or to provide them with information, in relation to matters of significant public concern. The Form 24 is also used to verify ownership of land upon which water rights may be registered on the Water Allocation Register. In order to prevent property fraud and to assist vendors and purchasers to make informed decisions when they consider property transactions, this information is made available to the public (at a set fee). It is also made available to data brokers under section 77 of the *Valuation of Land Act 1944* who on-sell it to their clients. This information may be available as part of a package of information that data brokers compile from various sources. When next you consider buying or selling a property you may find that the Rating Valuation Roll can be of assistance in determining its market value.

Office use only			
Property ID Number:	Delegate Section 44, 52A —Late objection accepted	<input type="checkbox"/> Yes <input type="checkbox"/> No	Signature: Date: / /
Grievance ID:	Conference under section 43A (1) or 53 (2)	<input type="checkbox"/> Yes <input type="checkbox"/> No	Signature: Date: / /
Date received: / /	Delegate under 43 (C) —Objection Lapsed	<input type="checkbox"/> Yes <input type="checkbox"/> No	Signature: Date: / /
Valuer:	DECISION: Section 43 or 53 (1)	<input type="checkbox"/> Allowed <input type="checkbox"/> Disallowed	
"No conferences" letter sent: / /	Value changed from: \$ To: \$		
Valid Objection: <input type="checkbox"/> Yes <input type="checkbox"/> No	Delegate under 43 or 53 —Objection Decision	Signature:	Date: / /

