

Queensland



ANNO UNDECIMO

ELIZABETHAE SECUNDAE REGINAE

No. 16

**An Act Relating to the Rateable Value of Certain Lands  
for the purpose of the Making and Levying of  
Rates thereon by Local Authorities, and for  
other purposes**

[ASSENTED TO 29TH MARCH, 1962]

**B**E it enacted by the Queen's Most Excellent Majesty,  
by and with the advice and consent of the Legislative  
Assembly of Queensland in Parliament assembled, and by  
the authority of the same, as follows:—

1. This Act may be cited as "*The Local Government* Short title  
(*Rateable Value Adjustment*) *Act of 1962.*"

2. (1) In this Act, unless the context otherwise Interpreta-  
indicates or requires, the following terms have the tion  
meanings respectively assigned to them, that is to say :—

"Area"—The Area of any Local Authority : In Area  
relation to Brisbane City Council the term  
means the City of Brisbane ;

Complete  
valuation  
of the Area

“Complete valuation of the Area”—In relation to the Area of any Local Authority or the City of Brisbane, a valuation made by the Valuer-General of the unimproved value of all lands in the Area ;

Former  
unimproved  
value

“Former unimproved value”—In relation to any prescribed land, the valuation of such land which, according to the date on and from which the complete valuation of the Area was proclaimed in force, was the rateable value thereof immediately prior to the thirtieth day of June, one thousand nine hundred and sixty, the thirtieth day of June, one thousand nine hundred and sixty-one, or, as the case may be, the thirtieth day of June, one thousand nine hundred and sixty-three ;

Fresh  
unimproved  
value

“Fresh unimproved value”—In relation to any prescribed land, the valuation of such land made—

(a) by a complete valuation of the Area proclaimed in force on and from the thirtieth day of June, one thousand nine hundred and sixty, the thirtieth day of June, one thousand nine hundred and sixty-one, or the thirtieth day of June, one thousand nine hundred and sixty-three : or

(b) by an interim valuation ;

Interim  
valuation

“Interim valuation”—In relation to any land in an Area in respect whereof a complete valuation of the Area has been proclaimed in force on and from the thirtieth day of June, one thousand nine hundred and sixty, the thirtieth day of June, one thousand nine hundred and sixty-one, or the thirtieth day of June, one thousand nine hundred and sixty-three, the valuation of the unimproved value of such land as altered or made by the Valuer-General, pursuant to subsections (2), (3) or (4) of section thirteen of “*The Valuation of Land Acts, 1944 to 1959*,” subsequent to the date on and from which the complete valuation of the Area was proclaimed in force ;

Local  
Authority

“Local Authority”—Includes Brisbane City Council ;

“ Prescribed land ”—In relation to any Area, all <sup>Prescribed land</sup> rateable land which is valued—

(a) by a complete valuation of the Area proclaimed in force on and from the thirtieth day of June, one thousand nine hundred and sixty, the thirtieth day of June, one thousand nine hundred and sixty-one, or the thirtieth day of June, one thousand nine hundred and sixty-three ;  
or

(b) by an interim valuation ;

“ Rateable land ”—Land which is rateable for the <sup>Rateable land</sup> purposes of “ *The Local Government Acts, 1936 to 1961,*” or, in the case of land in the City of Brisbane, “ *The City of Brisbane Acts, 1924 to 1960* ” ;

“ Rateable value ”—In relation to rateable land, <sup>Rateable value</sup> the value which is the rateable value thereof for the purpose of the making and levying by the Local Authority of rates thereon or, in the case of land in the City of Brisbane, the value which is the unimproved value thereof for the purpose of the making and levying by Brisbane City Council of rates thereon.

(2) Any reference in this Act to a valuation made by the Valuer-General (whether a valuation made in respect of a complete valuation of the Area or an interim valuation) which has been duly objected to under Part VI of “ *The Valuation of Land Acts, 1944 to 1959,*” shall be deemed to be a reference to that valuation according to the decision of the Valuer-General upon the objection or, if there was an appeal against the decision of the Valuer-General upon the objection, according to the final determination of such appeal.

3. (1) Notwithstanding any provision of “ *The Valuation of Land Acts, 1944 to 1959,*” “ *The Local Government Acts, 1936 to 1961,*” or “ *The City of Brisbane Acts, 1924 to 1960,*” the rateable value of any prescribed <sup>Rateable value of prescribed land</sup> land shall—

(a) on and after the first day of July, one thousand nine hundred and sixty-two, in the case of a complete valuation of the Area proclaimed in

force on and from the thirtieth day of June, one thousand nine hundred and sixty, or the thirtieth day of June, one thousand nine hundred and sixty-one ; or

- (b) on and from the thirtieth day of June, one thousand nine hundred and sixty-three, in the case of complete valuation of the Area proclaimed in force on and from the thirtieth day of June, one thousand nine hundred and sixty-three,

be the sum prescribed by section four of this Act.

(2) Subject to this Act, the sum prescribed by section four of this Act shall continue to be the rateable value of the prescribed land in question until the date on and from which a further complete valuation of the Area comes into force.

Sum  
which is the  
rateable  
value of  
prescribed  
land

4. The sum which is the rateable value of any prescribed land shall be—

- (a) where there is a former unimproved value of such land—
- (i) if the fresh unimproved value does not exceed the former unimproved value—the amount of the fresh unimproved value ; or
  - (ii) if the fresh unimproved value exceeds the former unimproved value—the aggregate of the amounts respectively of the former unimproved value and of fifty per centum of such excess ; or
- (b) where there is not a former unimproved value of such land—seventy per centum of the amount of the fresh unimproved value.

Former  
unimproved  
value

5. (1) In this section—

- (a) the expression “presently rateable land” means a parcel of prescribed land which is rateable as such at any time after the thirtieth day of June, one thousand nine hundred and sixty ;

- (b) the expression “originally rateable land” means, in relation to any presently rateable land, the parcel of land rateable as such in which the whole or any part of the presently rateable land was formerly comprised.

(2) Where solely by reason of subdivision, sale, conveyance, transfer, partition or other like cause, there is not a former unimproved value of any presently rateable land, the former unimproved value of the presently rateable land shall be the amount or aggregate of the amounts of the former unimproved values of the originally rateable land or originally rateable lands wholly or partly comprised in the presently rateable land.

For the purposes of this subsection the former unimproved value of any originally rateable land or originally rateable lands partly comprised in any presently rateable land shall be a sum calculated as follows, that is to say :—

- (a) Where part of one parcel only of originally rateable land is comprised in the presently rateable land—

$$\frac{\text{Area of the part of the originally rateable land comprised in the presently rateable land}}{\text{Area of the originally rateable land}} \times \text{Former unimproved value of the originally rateable land ; and}$$

- (b) Where parts of two or more parcels of originally rateable lands are comprised in the presently rateable land—

$$\frac{\text{Total areas of parts of originally rateable lands comprised in presently rateable land}}{\text{Total area of originally rateable lands}} \times \text{Total of the former unimproved values of the originally rateable lands.}$$

Date from  
which  
complete  
valuation of  
the Area may  
be  
proclaimed  
in force

6. (1) A complete valuation of the Area shall not be proclaimed pursuant to paragraph (ii) of subsection (2) of section eleven of "*The Valuation of Land Acts, 1944 to 1959*," as coming into force on and from a date after the passing of this Act unless such date is a day not earlier than twelve months after the date of the publication in the *Gazette* of the Proclamation.

(2) In the case of a complete valuation of the Area to which subsection (1) of this section applies—

- (a) a copy of the valuation roll shall be furnished by the Valuer-General to the Local Authority not less than eight months before the date on which the valuation is proclaimed as coming into force ; and
- (b) notice of the valuation shall be given to every owner as prescribed by and under "*The Valuation of Land Acts, 1944 to 1959*," not less than eight months before the date on which the valuation is proclaimed as coming into force.

The failure to duly furnish to any owner notice of valuation in accordance with the requirements as respects time of paragraph (b) of this subsection shall not affect the validity of the complete valuation of the Area in question or the date of its coming into force.

(3) Where prior to the passing of this Act a complete valuation of the Area has been proclaimed as coming into force on and from the thirtieth day of June, one thousand nine hundred and sixty-two, such date shall be and is hereby postponed to the thirtieth day of June, one thousand nine hundred and sixty-three, and accordingly every such complete valuation of the Area shall be in force on and from the thirtieth day of June, one thousand nine hundred and sixty-three, and not earlier, and the Proclamation in question shall be read by substituting for the date the thirtieth day of June, one thousand nine hundred and sixty-two, the date the thirtieth day of June, one thousand nine hundred and sixty-three, and shall have operation and effect accordingly.

Such postponement shall not, as respects the complete valuation of the Area to which it relates, affect the validity of any notice of valuation given to an owner by the Valuer-General or any objection or appeal made or instituted as prescribed by and under Part VI of "*The Valuation of Land Acts, 1944 to 1959*," prior to the date of the passing of this Act, it being hereby declared that every such notice, objection or appeal shall be as effective as if it had been given, made or instituted after the date of the passing of this Act and as if it had been given, made or instituted in relation to the thirtieth day of June, one thousand nine hundred and sixty-three.

This subsection applies to Proclamations made separately in respect of lands in portions of or localities within an Area as if such Proclamations were one and the same Proclamation.

(4) In respect of any complete valuation of the Area which would require to be proclaimed in force on and from a date not later than the thirtieth day of June, one thousand nine hundred and sixty-two, or the thirtieth day of June, one thousand nine hundred and sixty-three, in order to comply with the provisions of the second paragraph of subsection (1) of section thirteen of "*The Valuation of Land Acts, 1944 to 1959*," that paragraph shall be read and applied by substituting for the words "eight years" the words "nine years".

7. (1) This section does not apply to "*The Land Tax Acts, 1915 to 1962*," "*The Local Government Acts, 1936 to 1961*," or "*The City of Brisbane Acts, 1924 to 1960*." Rates, &c., payable upon prescribed land under other Acts

(2) Where any rate, charge, assessment or precept whatsoever is prescribed by a provision of any Act to be made, levied, assessed, determined or otherwise calculated on or by reference to the rateable value or unimproved value of land, then, notwithstanding any provision of such Act or of "*The Valuation of Land Acts, 1944 to 1959*," at any time when the rateable value of any prescribed land is a sum prescribed by section four of this Act, such sum shall be the rateable value or, as the case may be, the unimproved value of such prescribed land for the purpose of the making, levying, assessment, determination or calculation otherwise at such time of any amount of such rate, charge, assessment or precept.

Objection  
and appeal  
against  
valuation by  
the Housing  
Commission

8. (1) The Queensland Housing Commission created by "*The State Housing Acts, 1945 to 1961*," shall be deemed to be the owner under and within the meaning of "*The Valuation of Land Acts, 1944 to 1959*," of any land let or leased by it under the provisions of "*The State Housing Acts, 1945 to 1961*," or any other Act, and accordingly it may object and appeal under, subject to and in accordance with the provisions of Part VI of "*The Valuation of Land Acts, 1944 to 1959*," against any valuation made by the Valuer-General of any such land.

(2) This section applies retrospectively to valuations made by the Valuer-General notice whereof was given to the Queensland Housing Commission on or after the first day of July, one thousand nine hundred and sixty-one, and for the purpose of so applying this section, every such notice shall be deemed to have been given on the date of the enactment of this section.

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