

2 ELIZ. II. No. 28, 1953. *Valuation of Land, Etc., Act.*

**An Act to Amend "The Valuation of Land Acts, 1944 to 1951," in certain particulars.**

[ASSENTED TO 18TH DECEMBER, 1953.]

2 ELIZ. II.  
No. 28.  
THE  
VALUATION  
OF LAND  
ACTS  
AMENDMENT  
ACT OF  
1953.

**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 Valuation of Land Acts Amendment Act of 1953*," and shall be read as one with \*"*The Valuation of Land Acts, 1944 to 1951*," herein referred to as the Principal Act. Short title and construction.

The Principal Act and this Act may be collectively cited as "*The Valuation of Land Acts, 1944 to 1953*." Collective title.

2. Section five of the Principal Act is renumbered subsection one of section five and, as so renumbered, is amended— Amendments of s. 5.

(a) By inserting before the words "district valuer", where appearing in the definition "Valuer", the words "senior valuer or"; and

(b) By adding the following subsection, namely:—

"(2.) Any reference in this Act to any other Act shall include a reference to any later Act (whether passed before, on or after the enactment of this subsection) passed in amendment of or substitution for that other Act."

3. Subsection one of section seven of the Principal Act is repealed and in lieu of that repealed subsection, the following subsection is inserted, namely:— Amendment of s. 7 (1).

"(1.) Subject to this subsection, the Governor in Council may from time to time appoint such and so many senior valuers, district valuers, valuers, and other officers as he deems necessary for efficiently administering this Act.

Every appointment of a district valuer shall be for a district.

The Valuer-General may from time to time assign valuers to districts.

Appointments under this subsection shall be made and the appointees shall hold their respective office under, subject to and in accordance with \**"The Public Service Acts, 1922 to 1950,"* and the regulations thereunder."

Amendment  
of s. 8.

4. Section eight of the Principal Act is amended by inserting, before the words "District Valuer" in the fourth paragraph, the words "Senior Valuer,".

Amendment  
of s. 9 (1).

5. Subsection one of section nine of the Principal Act is amended by inserting after the words "Deputy Valuer-General" the words "or any senior valuer".

Amendments  
of s. 11.

6. Section eleven of the Principal Act is amended—

(a) By inserting, after subparagraph (b) of the second paragraph of subsection one, the following subparagraph, namely:—

"or (c) Of land (whether freehold or land held from the Crown for an estate of leasehold) the use whereof is restricted or limited for that the appropriate Local Authority has given due notice of the realignment of any road whereon that land abuts,";

(b) By adding to subsection one the following paragraphs, namely:—

"A restriction or limitation imposed under or in pursuance of †*"The Regulation of Sugar Cane Prices Acts, 1915 to 1951,"* upon the quantity of sugar cane grown upon land assigned to a sugar mill which the holder for the time being of the assignment may deliver to that sugar mill shall not be disregarded as aforesaid but, in ascertaining the enhancement in the unimproved value of that land by the assignment proper allowance shall be made for that restriction or limitation.

In making, pursuant to the foregoing provisions of this subsection, the valuation of the unimproved value of land exclusively used for residential purposes any enhancement in that value for that the land has a potential use for industrial or any other purposes shall be disregarded irrespective of whether or not that potential use is lawful when the valuation is made." ; and

\* 13 G. 5 No. 31 and amending Acts.

† 6 G. 5 No. 5 and amending Acts.

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(c) By repealing paragraph (i.) of subsection two and by inserting, in lieu of that repealed paragraph, the following paragraph, namely :—

“(i.) The Valuer-General shall fix, in respect of any and every valuation of all lands in an area, a date.

In making the valuation all lands in the area shall be valued as at the date so fixed.

If by reason of circumstances the Valuer-General deems it necessary or expedient to do so, he may alter from time to time any date fixed by him under this paragraph.

A date as originally fixed or subsequently altered by the Valuer-General under this paragraph shall be earlier than the date when the valuation in question comes into force.”

7. Section thirteen of the Principal Act is amended— Amendments  
of s. 13.

(a) By inserting, after subparagraph (e) of the first paragraph of subsection two, the following subparagraphs, namely :—

“or (f) Unless, being land exclusively used for residential purposes when valued, that land comes under use for industrial or other purposes whereby the valuation thereof is, in the opinion of the Valuer-General, altered; or

(g) Unless, in the opinion of the Valuer-General, circumstances affecting the valuation of the land are such as to render an alteration necessary or desirable for preserving or attaining uniformity in values between that valuation and subsisting valuations of other comparable parcels of lands.”;

and

(b) By adding to that section the following subsection, namely :—

“(5.) In addition to his powers under subsection four of this section where, during the period of five years specified in subsection one of this section in respect of a valuation (whether the first or any subsequent valuation) of all of the lands in an Area another Area is joined thereto or part of another Area is included therein (being in either such case another Area wherein the Valuer-General has not made a valuation under this Act), the Valuer-General may, at any time before the expiration of that period of five years, make a

valuation of all of the lands in that other Area or part of another Area which he is authorised by this Act to value and for that purpose alter to the extent deemed fit by him the subsisting valuation of all or any of those lands and nothing in this section or in any other provision of this Act shall prevent or be deemed to prevent the Valuer-General from so doing.

Any and every valuation of a parcel of land made under this subsection shall be deemed to be in force on and from the date of the joinder or inclusion as aforesaid of the Area or part of an Area in which the land is situate and subject to subsection two of this section, shall continue in force until the expiration of the period of five years during which the same is made and no longer."

Amendments  
of s. 14.

**8.** Section fourteen of the Principal Act is amended—

(a) By repealing in the first paragraph thereof the words "and are of the same class of tenure"; and

(b) By adding to the proviso thereto the words "and which may respectively be lawfully held under separate ownerships".

Repeal of  
and new  
s. 15.

**9.** Section fifteen of the Principal Act is repealed and, in lieu of that repealed section, the following section is inserted, namely:—

"[15.] (1.) Unless the Valuer-General otherwise directs—

(a) Several parcels of land which are owned by the same person, but which are separately let to different persons, shall be separately valued;

(b) Lands which do not adjoin or which are separated by a public road, or are separately owned, shall be separately valued; and

(c) Where land in respect of which one valuation would otherwise be made under this Act is situated partly in one Area and partly in another, or is rateable as to part only, the parts which are in such separate Areas, or the part which is rateable, shall be separately valued.

(2.) Where, by direction of the Valuer-General, the one valuation is made of any land to which subsection one of this section applies, that valuation shall be apportioned amongst the parts of that land specified in

Separate  
valuation.

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the applicable provisions of that subsection and, subject to this subsection, the amount of that valuation apportioned to such a part shall be deemed to be the valuation thereof made under this Act.

Where in valuing land in any one Area any one valuation and apportionment as aforesaid are made in respect of land situate partly in that Area and partly in another Area, the apportionment shall be deemed to be made solely for determining the valuation of the part of the land situate in the Area being valued, and accordingly the amount apportioned to the part of that land situate outside that Area shall not be or be deemed to be a valuation of that part made under this Act."

**10.** Section sixteen of the Principal Act is amended— Amendments of s. 16.

(a) By inserting in subsection one after the words "The Commissioner of Land Tax" the words "the Commissioner of Stamp Duties":

(b) By repealing, in the first paragraph of subsection three, the words "or of ascertaining the ownership of any land" and by inserting, in lieu of those repealed words, the words "improvements to land, stock, plant, chattels, and personal property, or any of them, or of ascertaining the ownership of any of them"; and

(c) By repealing in the second paragraph of subsection three the words "or manager" and by inserting, in lieu of those repealed words, the words "of any land, the manager of any business or undertaking carried on on any land, and any architect, contractor or other person engaged in or in connection with the planning, construction, alteration, renovation or repair of any structure on any land".

**11.** Subsection three of section 19A of the Principal Act is amended by repealing, in paragraph (b), the words "and, as respects an appeal from the Land Court to the Land Appeal Court, the period of time within which that appeal shall be instituted". Amendment of s. 19A (3).

**12.** Section twenty-one of the Principal Act is amended— Amendments of s. 21.

(a) By repealing subsections one, two and three and by inserting, in lieu of those repealed subsections, the following subsections, namely:—

"(1.) Subject to this section an owner who has duly objected to the Valuer-General against a valuation

made by the Valuer-General may, if dissatisfied with the decision of the Valuer-General upon the objection, appeal—

- (a) If the valuation as determined by the Valuer-General pursuant to his decision upon the objection is three thousand pounds or more—to a Judge of the Supreme Court sitting in Court; or
- (b) If the valuation as so determined is less than three thousand pounds—to a Valuation Court constituted by a Stipendiary Magistrate or Acting Stipendiary Magistrate sitting alone.

An appeal as aforesaid shall not lie unless it is instituted within forty-two days after the giving to the owner concerned by the Valuer-General of notice of his decision upon the objection and such a notice sent by post shall, unless the contrary be proved, be deemed to have been so given when it would have been delivered in the ordinary course of the post.

The appeal, whether to a Judge of the Supreme Court or a Valuation Court, shall be limited to the grounds stated in the objection.

(2.) An appeal under this section to a Judge of the Supreme Court shall be instituted by filing in the Supreme Court registry a notice of appeal.

The power to make rules of the Supreme Court shall include power to make rules providing and regulating practice and procedure in respect of appeals to a Judge of that Court under this section.

Until such rules are made rules one to eight, both inclusive of Order LXXXV of the Rules of the Supreme Court shall, with and subject to all necessary adaptations, apply in respect of those appeals.

(3.) Upon an appeal under this section to a Judge of the Supreme Court, he may, according as he deems just, affirm, or reduce or increase the valuation appealed against and, subject to section twenty-two of this Act, may make such order as he deems fit with respect to the payment of costs.

The decision of the Judge of the Supreme Court shall be subject to appeal to the Full Court of the Supreme Court on the ground of error or mistake in law but not on the ground of error or mistake in fact.”;

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(b) By repealing paragraph (i.) of subsection four ;

(c) By repealing, in paragraph (ii.) of subsection four, the words " Such appeal " and by inserting, in lieu of those repealed words, the words " An appeal under this section to a Valuation Court " ;

(d) By repealing the first subparagraph of paragraph (iii.) of subsection four and by inserting, in lieu of that repealed subparagraph, the following subparagraphs, namely :—

" An appeal under this section to a Valuation Court shall be instituted—

(a) Where the land the subject of the valuation is situate in the Valuation District of Brisbane and East Moreton or in a Valuation District for which there is no District Valuer—by filing in the office of the Valuer-General a notice of appeal by the owner of the land, his solicitor or agent ; and

(b) Where the land the subject of the valuation is situate in any other Valuation District—by filing in the office of the District Valuer for that other Valuation District (being the office of that District Valuer in that Valuation District) a notice of appeal by the owner of the land, his solicitor or agent.

That notice may be so filed by delivery at that office or by sending it by prepaid post letter addressed to the Valuer-General or, as the case requires, District Valuer at that office and posted so as to reach him in the ordinary course of the post within the time allowed by this section for instituting the appeal." ;

(e) By repealing, in the second subparagraph of paragraph (iii.) of subsection four, the words " Such District Valuer " and by inserting, in lieu of those repealed words, the words " The Valuer-General or District Valuer " ;

(f) By repealing paragraphs (vi.) and (vii.) of subsection four and by inserting, in lieu of those repealed paragraphs, the following paragraph, namely :—

" (vi.) A Valuation Court may, according as it deems just, affirm, or reduce or increase any valuation appealed against to that Court and, subject to section twenty-two of this Act, may make such order as the court deems fit with respect to the payment of costs." ;

(g) By renumbering paragraph (viii.) of subsection four as paragraph (vii.);

(h) By repealing paragraph (ix.) of subsection four ;

(i) By renumbering paragraph (x.) of subsection four as paragraph (viii.);

(j) By inserting after subsection four, the following subsection, namely :—

“(5.) (i.) Except as provided by this subsection there shall be no appeal or right of appeal against the decision of a Valuation Court upon an appeal under this section to that Court against a valuation.

(ii.) If the Valuer-General or owner feels aggrieved by such a decision by a Valuation Court he may appeal by way of Order to Review as if that decision were an order made by justices sitting as a court of petty sessions and, subject to this subsection, Part IX. of \**“The Justices Acts, 1886 to 1949,”* shall, with and subject to all necessary adaptations of the provisions thereof, apply and extend accordingly.

(iii.) Every such Order to Review shall be made returnable before a Judge sitting in Court.

(iv.) Where any mistake or error in fact by a Valuation Court is a ground of such Order to Review the Judge shall determine that ground and there shall be no appeal, or other right or remedy whatsoever, against his determination thereof.

(v.) Subject to paragraph (iv.) of this subsection, where mistake or error in law by a Valuation Court is a ground of such an Order to Review, the Judge may, if he thinks fit, and shall, if thereunto required by the appellant or the Valuer-General, refer the same for hearing and determination of that ground by the Supreme Court sitting as the Full Court.” ; and

(k) By renumbering subsection five as subsection six of the said section twenty-one and by repealing in that subsection as so renumbered the words “ or member of the Land Court ”.

Amendments  
of s. 21A.

**13.** Section 21A of the Principal Act is amended by repealing the words “ the Land Court or Valuation Court ”, where those words appear twice, and by inserting, in lieu of those repealed words, the words “ the Court ”.



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14. Section twenty-two of the Principal Act is repealed and, in lieu of that repealed section, the following section is inserted, namely:—

Repeal of  
and new  
s. 22.

“ [22.] Where the value of land as finally determined upon an appeal against the valuation is the value stated by the owner in his objection against the valuation, or is nearer to that value than to the valuation appealed against, costs shall not be awarded against the owner. Otherwise costs shall not be awarded against the Valuer-General.”

Costs of  
appeal  
against  
valuation.

15. Section twenty-three of the Principal Act is amended by inserting, after the words “any Local Authority”, the words “or the making or levying and recovery of any other statutory rate, charge or assessment based on the rateable value or unimproved value of land”.

Amendment  
of s. 23.

16. Section twenty-four of the Principal Act is repealed.

Repeal of  
s. 24.

17. Section twenty-five of the Principal Act is repealed and, in lieu of that repealed section, the following section is inserted, namely:—

Repeal of  
and new  
s. 25.

“ [25.] The valuation of any land made under this Act shall be—

Purposes  
for which  
valuation to  
be used.

- (a) The unimproved value of that land for the purposes of \**“The Land Tax Acts, 1915 to 1952”*;
- (b) The rateable value of that land for the purposes of †*“The Local Government Acts, 1936 to 1953”*;
- (c) The unimproved value for the purposes of ‡*“The City of Brisbane Acts, 1924 to 1953”*;
- (d) The unimproved value of that land for the purposes of §*“The Rabbit Acts, 1913 to 1951”*; and

where in any provision of any other Act, whether enacted before, on or after the enactment of this section, reference is made to the unimproved value or rateable value of land, that rateable value or unimproved value shall, if there is a subsisting valuation made under this Act of the land in question, be that valuation.”

\* 6 G. 5 No. 34 and amending Acts.

† 1 G. 6 No. 1 and amending Acts.

‡ 15 G. 5 No. 32 and amending Acts.

§ 4 G. 5 No. 7 and amending Acts.

Amendments  
of s. 26 (1).

**18.** Subsection one of section twenty-six of the Principal Act is amended—

(a) By inserting after subparagraph (d) of the first paragraph the following subparagraph, namely :—

“ and (e) A copy of that valuation roll or part of a valuation roll, or of such portions thereof as it or he may require, to any Rabbit Board or authority or person administering any Act and requiring the same for a purpose of or connected with the administration of that Act.” ;

(b) By inserting in the second paragraph after the words “ the Commissioner of Land Tax ” the words “ any Rabbit Board, or any authority or person hereinbefore specified in this subsection ” ;

(c) By repealing in the second paragraph the words “ furnish to him ” and by inserting, in lieu of those repealed words, the words “ furnished to him or it ” ;

(d) By repealing in the second paragraph the words “ and to the said Commissioner ” and by inserting, in lieu of those repealed words, the words “, the said Commissioner, Rabbit Board, and authority or persons respectively ” ; and

(e) By adding to the last paragraph the words “, the Commissioner of Land Tax, every Rabbit Board, and authority or person as aforesaid ”.

Amendments  
of s. 27.

**19.** Section twenty-seven of the Principal Act is amended—

(a) By repealing in paragraph (ii.) of subsection one the word “ real ” ; and

(b) By adding thereto the following subsection, namely :—

“ (5.) The enabling of the Valuer-General to make any and every valuation authorised by this section to be made by him shall be a purpose of this Act and all of the provisions of this Act shall apply and extend accordingly.”

Amendments  
of s. 47 (1).

**20.** Subsection one of section forty-seven of the Principal Act is amended—

(i.) By inserting, before the words “ district valuers ” in subparagraph (a) of the second paragraph, the words “ senior valuers,” ; and

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- (ii.) By adding to subparagraph (c) of the second paragraph the words "Rabbit Boards, and any authority or person administering any Act and requiring same for a purpose of or connected with the administration of that Act".

21. (1.) As well as applying to valuations made by the Valuer-General which come into force after the passing of this Act, the provisions relating to appeals against valuations of the Principal Act as amended by this Act shall, subject to due objection having been made against the valuation, apply in respect of—

Pending appeals.

- (a) Valuations made by the Valuer-General which came into force on and from the thirtieth day of June, one thousand nine hundred and fifty-three; and
- (b) Valuations to which \**"The Review of Valuations Acts, 1952 to 1953,"* apply.

(2.) If the decision of the Valuer-General upon an objection duly made against a valuation specified in paragraph (a) or paragraph (b) of subsection one of this section was given before the date of the passing of this Act, the time within which the appeal may be instituted shall be deemed to begin to run as on and from that date.

(3.) Save and except valuations to which \**"The Review of Valuations Acts, 1952 to 1953,"* apply, the provisions relating to appeals against valuations of the Principal Act in force immediately prior to the date of the passing of this Act shall be deemed to continue in force as if this Act had never been passed in respect of any and every appeal instituted before but not finally determined as at the date of the passing of this Act against a valuation made by the Valuer-General which came into force on and from a date earlier than the thirtieth day of June, one thousand nine hundred and fifty-three.

\* 1 Eliz. 2 No. 49 and amending Act.