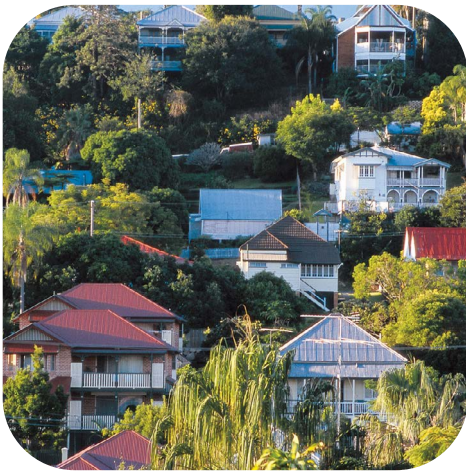


Landowner guide

to statutory land valuation objections



Site value (non-rural)

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The Queensland Government is committed to providing accessible services to Queenslanders from all culturally and linguistically diverse backgrounds. If you have difficulty in understanding this document, you can contact us within Australia on 13QGOV (13 74 68) and we will arrange an interpreter to effectively communicate the report to you.

This guide provides information to help you lodge an objection to your statutory land valuation. If you need further information about valuations, rates, land tax or state land rental (for leasehold land), please see the contact information below.

To receive future valuation notices and other information by email, visit www.qld.gov.au/landvaluation.

Statutory land valuations

For more information about the statutory valuation process, site value, deductions for site improvements, the objection process and state land rentals, visit www.qld.gov.au/landvaluation or call **1300 664 217** between 8:30 am and 5:00 pm Monday to Friday (except public holidays). This number will remain operational for the period shown on your land valuation notice, which is 60 days from the date of issue.

For the location of our business centres, please visit www.nrmrrd.qld.gov.au/contact-us#land-valuations.

To confirm that the required forms or services are available from your local centre, call **13 QGOV (13 74 68)**.

Council rates

Rates are the responsibility of local government. For more information, contact your local council or visit the Department of Local Government, Water and Volunteers at www.localgovernment.qld.gov.au/.

State land tax

State land tax is managed by Queensland Revenue Office. Visit qro.qld.gov.au/land-tax/ or call **1300 300 734** for more information.

State land rental

For more information regarding state land rental (for leasehold land), visit www.qld.gov.au/environment/land/state or call **13 QGOV (13 74 68)** during business hours.

Contents

Is there a time limit for lodging an objection?	2
How do I lodge an objection?	2
Who can lodge an objection?	3
1 Queensland’s statutory land valuation system	4
1.1 Determining the valuation methodology	4
1.2 Types of valuation notices	6
Example 1 Land valuation notice—site value	7
2 Completing your objection	8
2.1 Property details	8
2.2 Contact details	8
2.3 Amount sought for the statutory valuation of the land	8
2.4 Grounds of objection	9
2.5 Landowner consent if using an agent or representative	12
2.6 Declaration	12
2.7 Checklist	12
2.8 Lodging your objection	12
3 Frequently asked questions	13
3.1 Assessment and decision process	13
3.2 Site improvements	14
3.3 Adverse natural events	15

Introduction

Any landowner in Queensland may lodge an objection if they do not agree with their new statutory land valuation. For an objection to be considered, it must be ‘properly made’ in accordance with the *Land Valuation Act 2010* (see page 13 of this guide). This guide has been developed to help you lodge a ‘properly made’ objection and to answer the most frequently asked questions about the objection process.

Use this guide when lodging an objection for land valued using **site value**. If your land was valued using **unimproved value**, use the *Landowner guide to statutory land valuation objections—unimproved value (rural land)*. This is available from www.qld.gov.au/__data/assets/pdf_file/0029/559334/form-58s-site-value-objection-form.pdf or from any of our business centres. To determine which methodology was used to value your land, see Example 1 (page 7).

The guide is divided into three parts:

1. Queensland’s statutory land valuation system
2. Completing your objection
3. Frequently asked questions.

Is there a time limit for lodging an objection?

You must lodge an objection **within 60 days of the issue date** on the valuation notice.

Late lodgement

An objection lodged after the close of the usual objection period (60 days) may be accepted. A late objection will be considered only if it is lodged within one year of the date of issue of the valuation and only if it was a result of:

- the landowner’s mental or physical incapacity
- an extreme circumstance
- an extraordinary emergency
- another reason the Valuer-General considers satisfactory in the circumstances.

You must include the reason for the late lodgement as well as supporting information. You may be asked to provide a statutory declaration to support your application.

How do I lodge an objection?

Online lodgement

You may lodge your objection online at www.qld.gov.au/environment/land/title/valuation/objections/lodge-objections/online-objections. The online lodgement system is easy to use and includes comprehensive instructions on how to complete each section. The online lodgement system has many benefits, including allowing you to:

- save the content of your objection and print it for your records
- partially complete your objection and come back later
- receive automated confirmation once your objection is lodged
- track the status of your objection
- easily attach supporting information
- manage multiple objections from a central point.

A valid email address is required as part of the activation process. You will be required to identify whether you are:

- the landowner or the landowner’s representative
- a body corporate
- an authorised agent.

See ‘Who can lodge an objection?’ (right) for more information.

Registering as an authorised agent

If you are lodging objections online as the authorised agent for different landowners, contact the Objection Help Desk at Help.Objections@resources.qld.gov.au before proceeding and we will supply you with an activation key so that you can manage all your objections from a central point.

Hard-copy lodgement

You may lodge your objection in hard copy (using the approved form) by post, email or in person at our business centres. Refer to the form for details (Form 58S is available online at www.qld.gov.au/__data/assets/pdf_file/0029/559334/form-58s-site-value-objection-form.pdf or from our business centres).

Who can lodge an objection?

You may choose to use another person to manage the objection process on your behalf.

This can be any person who agrees to assist you and act on your behalf to lodge your objection and manage the objection process (e.g. the person could be a family member, friend, private sector valuer, real estate agent, lawyer or advocate).

If you choose to have another person manage your objection and are using the online lodgement system, you must attach a current letter of consent. The letter must be signed by the landowner. Please refer to the template letter available online at www.qld.gov.au/environment/land/title/valuation/objections/lodge-objections/tips to assist you with preparing this letter of consent.

Agent, as defined by the *Land Valuation Act 2010*, includes a person who, in Queensland, has for someone else (the principal) the lawful control or disposal of any land belonging to the principal, or the lawful control, receipt or disposal of any rents, issues or proceeds gained from the principal's land.

If you choose to have another person manage your objection and are lodging a hard-copy form, you must complete the 'Landowner consent if using an agent/representative in section 5 or attach a current letter of consent. If there are multiple landowners, only one landowner's signature is required. The letter of consent must be signed by the landowner. Please refer to the template letter available online at www.qld.gov.au/environment/land/title/valuation/objections/lodge-objections/tips to assist you with preparing this letter of consent.

Online tip

When lodging an objection online, a signature is not required for lodgement because your registration identifies you as the landowner/landowner representative, body corporate or authorised agent.

However, if another person is lodging the objection on behalf of the landowner, a current letter of consent must be attached.

If you choose to have another person lodge an objection on your behalf and do not provide current signed written consent, your objection will not be 'properly made' (see page 13) and a correction notice will be issued requesting that you rectify the omission. You will have 28 days from the date of the correction notice to amend your objection and return it to the Valuer-General.

Body corporates

If the objection is for a multi-unit complex, the hard-copy form must be signed by the body corporate or a representative authorised by the body corporate committee.

If you are a unit or duplex owner, you will not receive an individual valuation for your lot entitlement. A single valuation (for the land) is issued to the body corporate of your community title scheme.

Online tip

A declaration signed by the body corporate or a person authorised by the body corporate must be attached to the objection.

1 Queensland's statutory land valuation system

The Valuer-General provides statutory land valuations for all rateable properties in Queensland in accordance with the *Land Valuation Act 2010*.

Statutory land valuations are assessed as at 1 October of the previous year and take effect on 30 June in the year the valuation notice is issued.

To receive future valuation notices and other information by email, visit www.qld.gov.au/landvaluation.

There are two methodologies used to undertake statutory land valuations:

- **Site value** is used to value **non-rural land**. Site value reflects what the land would be expected to sell for on the date of valuation in its 'current' condition, including site improvements made to the land such as levelling, filling and drainage works. Site value excludes structural improvements built on the land such as houses, commercial premises, sheds and other buildings, as well as excavations for structural improvements such as foundations for buildings, footings and underground car parks.
- **Unimproved value** is used to value **rural land**. Unimproved value reflects what the land would be expected to sell for on the date of valuation in its 'unimproved' condition. It excludes site improvements made to the land such as levelling, filling and drainage works. It also excludes structural improvements built on the land such as houses, commercial premises, sheds and other buildings.

Both site value and unimproved value exclude landscaping, as well as the value of leases, business goodwill, mortgages and other such charges on the land. However, both site and unimproved values take into account services to the land such as water, sewerage, electricity and access to transport.

Statutory land valuations are used by:

- your council or local government authority as a basis to calculate rates; for more information, contact your local council
- Queensland Revenue Office to calculate state land tax; for more information, visit the Queensland Revenue Office website at www.treasury.qld.gov.au/budget-and-financial-management/revenue-and-taxation/ or call **1300 300 734**
- the Department of Natural Resources and Mines, Manufacturing, and Regional and Rural Development to calculate state land rental (for leasehold land); visit www.qld.gov.au/environment/land/state or your nearest business centre for all state land rental enquiries.

You can access a copy of the *Land Valuation Act 2010* at www.legislation.qld.gov.au.

1.1 Determining the valuation methodology

Before determining your statutory land valuation, the Valuer-General designates a valuation methodology to your land based on how it was zoned on the date of valuation (under the Queensland planning provisions or the equivalent local government planning scheme).

Land that is zoned **rural** under a local government planning scheme is **designated rural** (for statutory land valuation purposes) and is valued using the **unimproved value** methodology.

All other land, including land zoned rural-residential, is **designated non-rural** and is valued using the **site value** methodology.

Land that is designated rural will change to non-rural land if, under a preliminary approval for a material change of use, it is used for an urban purpose.

To determine which methodology was used to value your land, see Example 1 on page 7.

Is your valuation methodology correct?

If you believe your land is rural land and should be valued using the unimproved valuation methodology, you may lodge an application requesting the Valuer-General to declare your land as rural land.

For the Valuer-General to declare your land as rural land (and change your valuation methodology), both of the following criteria must be met:

1. At least 95 per cent of land in the state that is used for the same purpose is zoned rural.
- and
2. The land's zoning as non-rural must make a material difference to the valuation of the land. A material difference is when a minimum of 30 per cent change in the valuation would have occurred had the land been rural and valued using the unimproved methodology.

The form *Rural land application* (Form 12) is available online at www.qld.gov.au/__data/assets/pdf_file/0027/559332/form-12-rural-land-application.pdf or at any of our business centres.

Lodging a rural land application during the objection period

If you lodge your rural land application within 60 days of the issue date on your valuation notice (i.e. during the objection period), your right to lodge an objection against your site valuation is protected during the decision-making period.

If your application is unsuccessful, you will have a further 60 days to lodge an objection against your site valuation, should you choose to do so.

The Valuer-General will issue a decision within 60 days of receiving your rural land application.

If you have already made a rural land application and a decision has been made, you can make another application only if:

- there has been a material change of use for the land under the *Sustainable Planning Act 2009*

or

- a development approval is granted for the land.

Requesting a review of the decision

If you do not agree with the decision on your rural land application, you can apply to the Valuer-General for an internal review of the decision. Further information about internal reviews and the approved form *Application for internal review* (Form 176) are available at www.qld.gov.au/__data/assets/pdf_file/0032/559337/form-176-application-internal-review.pdf or at any of our business centres.

The Valuer-General will issue the internal review decision within 28 days of receiving your application.

If you do not agree with the internal review decision, you can apply for an external review through the Queensland Civil and Administrative Tribunal (QCAT) within 28 days of receiving the internal review decision from the Valuer-General. You may also apply to QCAT for a stay of the original decision.

Further information about this process is available at www.qcat.qld.gov.au.

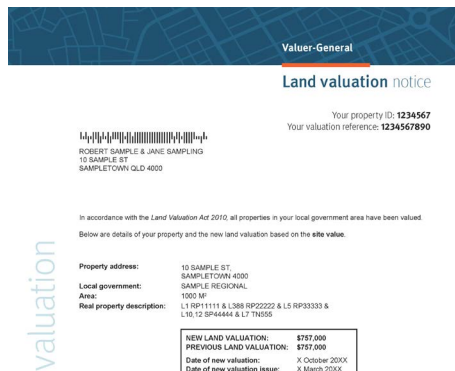
1.2 Types of valuation notices

The Valuer-General issues land valuation notices as well as maintenance land valuation notices. **To receive future land valuation notices and other information by email, visit www.qld.gov.au/environment/land/title/valuation/change-details/change-contact-details.**

Land valuation notices

Annual land valuations are issued by 31 March each year (unless exceptional circumstances apply).

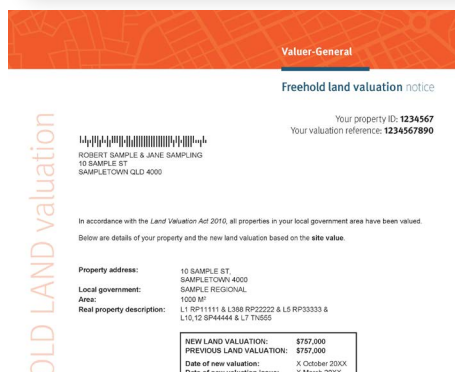
There are three types of land valuation notices, each in a different colour:



Land valuation notice (blue)

The **new site valuation** on this notice will be used as a basis to calculate local government rates and state land tax (if applicable).

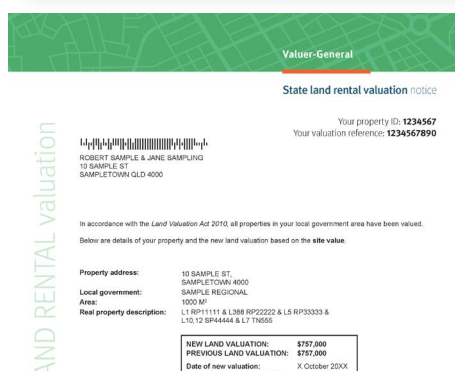
If the valuation includes more than one parcel of land, the valuation amount is the total value of all parcels of land combined, including state leasehold and freehold parcels (if applicable).



Freehold land valuation notice (orange)

This notice is issued if the landowner has both freehold and leasehold land. However, the notice will only advise the valuation of the freehold land.

The **new site valuation** on this notice may be used by Queensland Revenue Office for levying state land tax, if applicable.



State land rental valuation notice (green)

This notice relates only to parcels of land that are subject to a lease, licence or permit to occupy under the *Land Act 1994*. The valuation reflects the state of the land at the commencement of the lease.

This valuation is used by the Department of Resources to calculate state land rentals.

Note: Leases, licences and permits to occupy under the Land Act are exempt from land tax, but not from local government rating.

Maintenance valuation notices

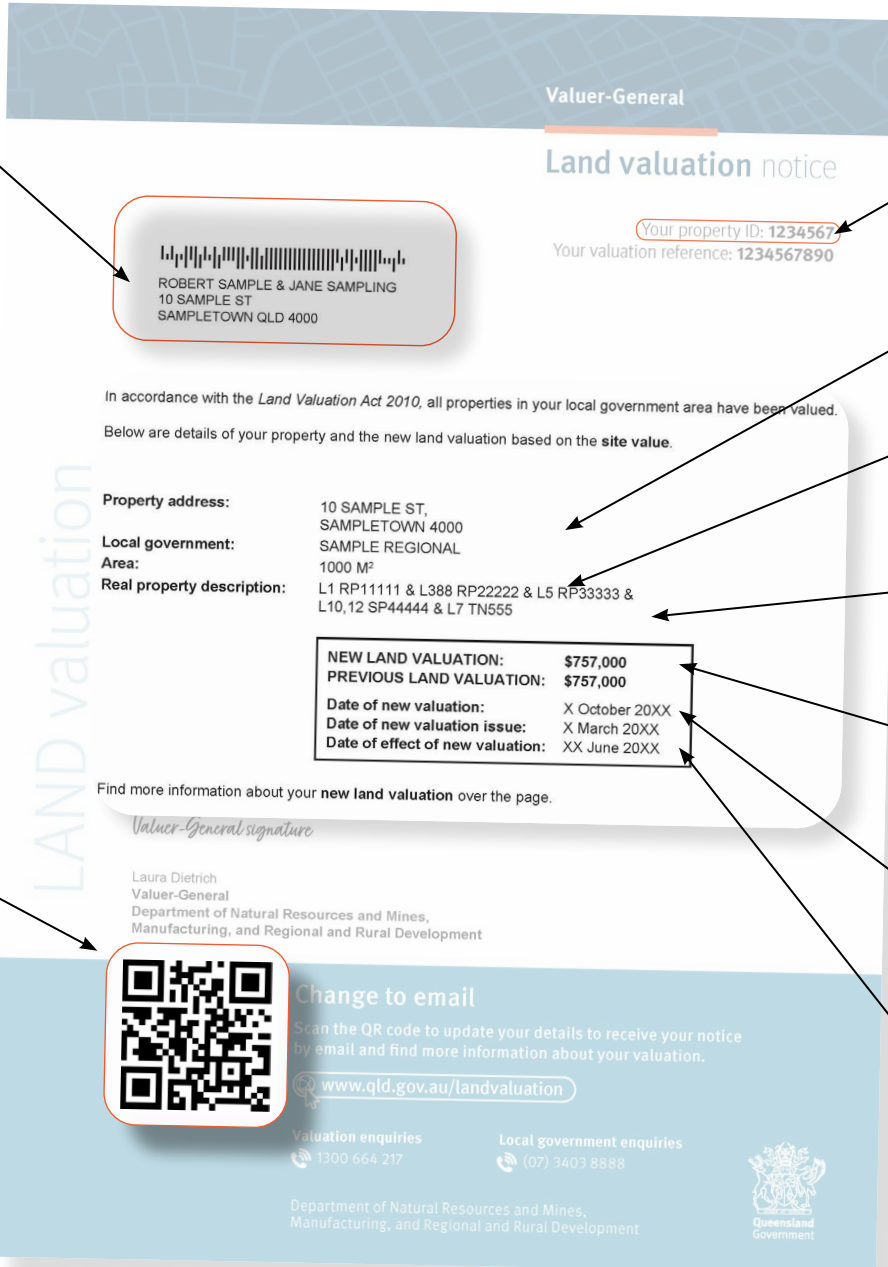
Unlike the land valuation notices, a maintenance valuation notice can be issued at any time of the year and becomes effective from the 'date of effect' shown on the notice.

Maintenance valuations are issued for land:

- that was not previously valued
- when it is subdivided and new lots created
- when it is rezoned or the use changes
- when a situation arises that requires an existing valuation to be altered.

Example 1 Land valuation notice—site value

The **landowner name(s)** and the **address for service** are taken directly from the valuation roll—this is where (and to whom) the valuation notice and all other correspondence are sent unless the Valuer-General is advised otherwise



Property identification number (Property ID) – a unique number given to every property

This is the **address of the land that has been valued**

The **area** is the size (area of land) of the property that has been valued

The **real property description (RPD)** is the legal description of the parcel of land

The **new land valuation** shows the valuation amount and indicates that the land was valued using site value

The **date of new valuation** is the date on which the valuation amount was determined

The **date of effect of new valuation** is the date on which the **new land valuation** takes effect for local government rating, state land rental and state land tax purposes (if applicable)

Scan the **QR code** to register for email notices and find your valuation online

You can receive your land valuation by email. Visit www.qld.gov.au/environment/land/title/valuation/change-details/change-contact-details and follow the links to update your contact details.

2 Completing your objection

If you receive more than one valuation notice for the same property (e.g. a land valuation and a freehold land valuation) and you wish to object, you should only complete and lodge separate objections if the valuation amounts and/or the parcels of land on the notices differ. If the valuation amounts and the property descriptions are the same, an objection against a land valuation will be treated by the Valuer-General as though it were an objection against all valuations of the same amount for the same parcel of land.

2.1 Property details

You must supply the requested details so that we can identify your property and the valuation you are objecting to. The property details are displayed on your valuation notice. Refer to Example 1 (page 7) for the location of the information on your notice.

Personal details provided to the Valuer-General are protected by laws and policies that limit who can access the information. A more detailed privacy statement is included in the online objection lodgement system and on the back of the hard-copy form.

Online tip

All mandatory fields must be completed.

2.2 Contact details

We will use the details provided to contact you (or your agent) about the progress of your objection. You must include your address for service (either an email or postal address). We recommend you provide an email address to ensure any information concerning your objection can be delivered to you in a timely manner.

If another person is lodging (and managing) the objection on your behalf, this person's contact details should be provided.

2.3 Amount sought for the statutory valuation of the land

The 'amount sought' in this section is *your opinion* of the correct site value for your land.

- If your **new site valuation** is **\$750 000 or less**, you do not have to complete this section; however, providing an amount will help us make a decision about your objection.
- If your **new site valuation** is **greater than \$750 000**, you *must* include an amount.

You must state a single value, not a range of values.

Deductions for site improvements

If your **new site valuation** has been reduced by a **deduction for site improvements** (DSI), or if your objection concerns a DSI, provide your opinion of the correct site value *minus* the DSI. Refer to Example 2 (below).

If you do not include a single value and your **new site valuation** is more than \$750 000, your objection will not be 'properly made' and a correction notice will be issued requesting that you rectify the omission. You will have 28 days from the date of the correction notice to amend your objection and return it to the Valuer-General.

Online tip

You will not be able to lodge your objection if your **new site valuation** is greater than **\$750 000** and you do not include the amount you believe the valuation should be.

Example 2 Providing the amount sought for the valuation when an **adjusted new site valuation** is displayed on the valuation notice

John's valuation notice states the following:

New site valuation:	\$900 000
Adjusted new site valuation:	\$600 000

The adjusted new site valuation reflects a \$300 000 deduction for site improvements (DSI).

John believes the **new site valuation** should be \$800 000 and the **adjusted new site valuation** \$500 000.

John is required to include an amount sought because his **new site valuation** is above \$750 000.

However, the amount provided should be the **adjusted new site valuation** amount John believes to be correct—that is, the valuation amount after the DSI is deducted.

Therefore, John will provide \$500 000 as the amount sought.

2.4 Grounds of objection

In this section you must provide your grounds of objection—you must clearly state why you believe the statutory land valuation is incorrect.

If you do not complete this section, your objection will not be ‘properly made’ and a correction notice will be issued asking you to rectify the omission. You will have 28 days from the date of the correction notice to amend your objection and return it to the Valuer-General.

You can list as many grounds as you believe are relevant under grounds 1, 2, 3 or 4 in this section.

Acceptable grounds

Outlined below are some examples of what does, and what does not, constitute acceptable grounds of objection. This is not an exhaustive list—for more information please visit www.qld.gov.au/environment/land/title/valuation/objections/lodge-objections/grounds-objections or contact any of our business centres.

Only grounds of objection that have supporting information will be considered by the Valuer-General. Incomplete or broad grounds—that is, non-specific statements that provide no indication about how they relate to the valuation of your land or are not supported by evidence—may not be considered by the Valuer-General.

If you use broad grounds or have incomplete grounds as a basis for your objection, your objection will not be ‘properly made’, and a correction notice will be issued.

The following statements are examples of unacceptably broad grounds:

- The valuation is excessive and unreasonable.
- The valuation is wrong and contrary to the law.
- The valuation proceeds on wrong principles and fails to take into account correct principles.
- All the facts have not been taken into account in arriving at the statutory land value.

If additional information and evidence is provided that supports any of these statements, a broad ground may be considered as compliant (see Example 3).

References to local government rates and state land taxes are not acceptable grounds for an objection as they are not considered when determining the statutory land value.

Example 3 Providing additional information to make a broad ground compliant

‘The valuation is wrong and contrary to law’ would not be a broad statement if the relevant legislation and its application to your valuation were stated. For example, you could state the following as a ground of objection: ‘The valuation is wrong and contrary to the *Land Valuation Act 2010* in that the site value methodology rather than the unimproved methodology has been used to value the land. The land is zoned as “rural” and is used for farming purposes.’

Online tip

You will be unable to lodge your objection unless at least one ground of objection is completed.

Ground 1 The new site valuation is not supported by property sales

To satisfy ground 1, you must provide specific details of comparable property sales and explain how each sale property compares to the valuation of your land.

You must make a comparison between your land and the sale property. In your view, is the sale property (overall) of a higher, lower or similar value to your property? You can comment on the attributes of the sale property as compared to those of your property.

Examples of attributes that affect value and that could be compared include:

- land area
- access
- views
- proximity to services and amenities
- encumbrances such as registered easements and other restrictions
- development potential.

The most relevant comparable sales are those:

- made on, or close to, the date of valuation shown on your valuation notice as these are most likely to reflect the property market at the date of valuation
- with similar attributes to your land (e.g. located in the same general area, used for the same or a similar purpose, with similar physical attributes and the same zoning under the Queensland planning provisions or local government planning scheme)
- where the land is vacant or only lightly improved.

Properties that are for sale or under contract should not be used.

It is important to remember that your site valuation does not include structural improvements or businesses on the land. When determining your valuation, sales of vacant or lightly improved properties were used (where available) as they more accurately reflect the site value of the land.

Note: If there is no street address available for the sale property, include a 'lot on plan' description to help us identify it.

Where to find information on recent land sales

View samples of recent residential land sales for major residential localities that were considered when determining land values on the 'Find your land valuation' search, available at www.qld.gov.au/environment/land/title/valuation/annual/find-your-land-valuation until 30 June 2025. Alternatively, you may be aware of relevant sales that have occurred in your locality. Market evidence can also be sourced from real estate agents and commercial providers of property data, or purchased from our business centres.

You can include attachments such as photos, reports and other documents to support this ground of objection.

Example 4 Using comparable sales as an objection ground

Street address: 123 Smith St, The City, QLD, 4999

Date of sale: 12/09/2022 **Sale price:** \$500 000

How the sale property compares to your land:

The sale property is a vacant block, located two streets from my land. The area of land is 1000 m² and it has better views of the mountains than my land. The zoning under the town plan is the same as for my property. The sale occurred close to the date of valuation stated on my notice. My land is 809 m², which is smaller than the sale land. My site valuation is \$550 000 and I believe that my site valuation should be reduced to \$470 000.

Ground 2 The new site valuation does not reflect the physical characteristics of the land and/or constraints on the use of the land

To satisfy ground 2, you must explain the specific physical characteristics of the land and/or constraints on the use of the land, and outline how they affect the value of your land.

Physical characteristics of the land that may affect the value of your land could include:

- shape, size, topography, aspect or elevation
- light or air considerations
- noise or vibration
- erosion
- permanent damage to land from an adverse natural event such as a flood or cyclone
- limitations due to waterways or environmental corridors
- limited access.

Constraints placed on the use of the land that may affect its value could include:

- height or development restrictions under the local government planning scheme
- encumbrances (e.g. registered easement, right of way, covenant or caveat)
- listing on the heritage or contaminated land register.

You can include attachments such as photos, reports and other documents to support this ground of objection.

Example 5 Explaining physical characteristics and land use constraints

- Entry and exit to the site is limited under a local government plan (e.g. the Brisbane City Plan).
- Almost one-third of the property is not available for any construction. This includes the area where I wanted to erect a large garden shed. This is due to several sewerage pipes running in various directions across the area. The property's area of 583 m² is not fully available in the sense that the usable area is much less.
- There are a number of registered easements on the land in favour of adjoining owners, which limits development on the land.
- The land is located within a designated flood area and part of the land has flooded twice within the past year.
- There is a Vegetation Protection Order over a white fig tree growing on the land. The area covered by the canopy of the tree is approximately 15 per cent of the site area. Due to the tree's location, the development potential of the site is severely limited. Please refer to the location plan and photos attached.

Ground 3 Other grounds

This section allows you to provide any relevant information not already mentioned in grounds 1 or 2 that you believe affects your land valuation.

Some examples of information that could be included in this objection ground are listed below:

- Lands that you believe should be included in one valuation have been valued separately, or vice versa.
- The land valuation is based on the wrong use (e.g. a residential house valued as an industrial site).
- The value of the land has been affected by something that has not been considered in the valuation.
- A deduction for site improvements (DSI) has previously been granted but you object to the dollar amount attributed to the DSI.
- A previous DSI application was refused and you believe it should have been granted.

If you are applying for a new deduction for site improvements, use ground 4.

If your objection relates to a decision regarding a **previous** application for a DSI or concerns a claim for a higher deduction amount, your objection must provide:

- the deduction amount you believe is correct
- full details of the site improvements made, including the costs
- the date the works were completed
- details of who carried out the works
- evidence that you paid for the site improvements in the past 12 years and evidence of when the payment was made
- all documents in your possession relating to the cost of the site works.

You will need to demonstrate that the amount granted is incorrect. For more information on the DSI please refer to the *Landowner guide to deductions for site improvements—statutory land valuations*, available from www.qld.gov.au/landvaluation or from any of our business centres.

You can include attachments such as photos, reports and other documents to support this ground of objection.

Ground 4 Application for a deduction for site improvements

Ground 4 should only be completed when you are making a **new** application for a deduction for site improvements (DSI). If you are not applying for a DSI, leave this section blank.

A DSI can only be granted if you, as the landowner, undertook and paid for the site improvements to the land within the past 12 years to prepare the land for development. A deduction for the added value of site improvements made by previous owners cannot be granted.

A comprehensive guide to lodging an application for a DSI, together with the approved form *Application for a deduction for site improvements* (Form 41), is available from www.qld.gov.au/landvaluation or from any of our business centres.

To apply for a DSI as part of an objection, you must:

- provide the amount you are seeking for the deduction
- complete Form 41
- attach the completed Form 41 (and all supporting documents) to your objection.

To complete this ground, you will need to attach the completed Form 41 as well as all documents relating to the costs of the works and the date they were paid for.

When completing Form 41 you must provide:

- full details of the site improvements made, including the costs
- the date the works were completed
- details of who carried out the works
- evidence that you paid for the site improvements and evidence of when the payment was made
- all documents in your possession relating to the cost of the site works.

If any of these are not provided, ground 4 of your objection will not be compliant and a correction notice will be issued. You will have 28 days from the date of issue of the correction notice to amend your objection and return it to the Valuer-General.

For further information, including details of which site improvements are eligible, see the *Landowner guide to deductions for site improvements—statutory land valuations*, available from www.qld.gov.au/__data/assets/pdf_file/0026/559340/landowner-guide-deduction-site-improvements.pdf or from any of our business centres.

Example 6 When you may be eligible for a deduction for site improvements

Sarah owns a block of land located in a flood-affected area, and has been the owner for the past 15 years. Two years ago, improvements were made to the land to mitigate the effects of the flooding and to increase the usable area of the land. Sarah spent money at that time on filling, retaining and drainage.

Sarah's new site valuation is \$500 000, which includes the value of these improvements.

Sarah believes the added value of the site improvements to be \$120 000 and seeks a deduction of this amount from the new site valuation, effectively reducing the valuation from \$500 000 to \$380 000.

Sarah should:

- provide the deduction amount sought (i.e. \$120 000) under ground 4 of her objection
- complete the *Application for a deduction for site improvements* (Form 41) and attach it to her objection
- provide evidence of payment for the works and any other relevant information in her possession.

Example 7 When you are not eligible for a deduction for site improvements

Li owns a large parcel of land within an industrial estate. When Li bought the land, the estate was fully developed over previously unusable, low-lying and flood-prone land. The developer who sold the land to Li imported significant amounts of fill and undertook extensive earthworks to create lots suitable for industrial purposes.

Li is not eligible for a deduction for site improvements as he did not undertake and pay for the site improvements (the developer, not Li, made the improvements to the land).

Li should leave this section blank.

2.5 Landowner consent if using an agent or representative

You can choose to nominate another person (i.e. an agent or representative) to lodge an objection on your behalf. See 'Who can lodge an objection?' (page 3) for more information.

If another person is lodging the objection on your behalf:

- the consent section 5 on the paper form (Form 58S) must be completed and signed by you (as the landowner)

or

- attach a current signed and dated letter of consent. Please refer to the template letter available online at www.qld.gov.au/environment/land/title/valuation/objections/lodge-objections/tips to assist you with

preparing this letter of consent. The letter must clearly state your intention as the landowner to appoint another person to act on your behalf and include:

- your full name and, if applicable, position held (e.g. company or body corporate) and company name
- the name, position held and company name of the agent/representative.

If the letter of consent does not contain these items and/or does not clearly state your intention to appoint another person to act on your behalf, then your objection will not be properly made and a correction notice will be issued.

You can provide a single letter of consent for multiple properties that you own; however, you must list all the properties and the dates of valuation in the letter.

2.6 Declaration

The declaration on the paper form must be completed and signed by the person lodging the objection.

If you (as the landowner) are lodging the objection, then you must complete and sign the declaration. If another person is acting on your behalf, then this person must complete and sign the declaration.

Online tip

When lodging an objection online, a signature is not required for lodgement as your registration identifies you as the landowner/landowner representative, body corporate or authorised agent.

However, if another person is lodging the objection on behalf of the landowner, a current letter of consent must be attached.

2.7 Checklist

A checklist is included on the hard-copy objection form so that you (or your agent) can be confident that the objection has been completed correctly and that all supporting documents are attached.

Online tip

You will be unable to lodge your objection unless all mandatory requirements are completed.

2.8 Lodging your objection

Objections may be lodged online or in hard copy. See page 2 for details.

3 Frequently asked questions

3.1 Assessment and decision process

What is a ‘properly made’ objection?

A ‘properly made’ objection is an objection that includes the following information:

- the property identification number, address and real property description (RPD) of the parcel of land (see your valuation notice)
- contact details for objection-related correspondence
- the specific amount sought for the valuation if your land is valued at more than \$750 000 (optional if your valuation is equal to or lower than this amount)
- grounds of objection with supporting information
- consent given for an agent (if applicable)
- a separate application (Form 41) with supporting evidence if applying for a deduction for site improvements under ground 4
- declaration signed by the landowner or the person acting behalf of the landowner.

For a **hard-copy** objection, the signature of the landowner, landowner representative or body corporate is required in the declaration. If another person is acting on behalf of the landowner (an agent), the landowner needs to complete the landowner consent section (section 5) of the form or attach a current letter of consent. The letter must be signed by the landowner.

For an **online objection**, a signature is not required because your registration identifies you as the landowner/ landowner representative, body corporate or authorised agent. However, you will need to attach a current letter of consent if another person is lodging the objection on your behalf. The letter must be signed by the landowner.

If your objection satisfies these requirements and is assessed as being ‘properly made’, you (or your agent) will be notified in writing at the contact address provided.

What is the initial assessment of an objection?

Once an objection has been received, a delegate of the Valuer-General will undertake an initial assessment to determine whether or not the content of the objection satisfies the statutory requirements of the *Land Valuation Act 2010* (the Act) and is ‘properly made’.

There are two possible outcomes:

- The objection is ‘properly made’ and will be considered.

or

- The objection is defective and does not fully satisfy the requirements of the Act.

If an objection is defective, it has either:

- not been ‘properly made’

or

- been ‘properly made’ but at least one of the grounds of objection does not comply with the requirements of the Act.

If an objection is assessed as being defective, you (or your agent) will be issued with a correction notice.

If your objection is not ‘properly made’, you have 28 days from the date the correction notice is issued to respond and amend errors or omissions. If the objection is not appropriately amended, you will be notified that the objection cannot be considered further.

If your objection is ‘properly made’ but at least one of the grounds of objection does not satisfy the requirements of the Act, then you will be given the opportunity to make all grounds compliant. If you do not appropriately amend the non-compliant grounds, your objection will be considered on the compliant grounds only.

What is a correction notice?

A correction notice is issued by the Valuer-General when an objection is defective.

The notice clearly states all components of the objection that do not satisfy the requirements of the *Land Valuation Act 2010* and provides you with an opportunity to amend these defects to ensure the objection and all stated grounds are compliant.

For the amended objection to be considered, it must be returned within 28 days of the date of issue of the correction notice.

What is the final ‘properly made’ assessment of an objection?

If you have been issued with a correction notice, a delegate of the Valuer-General will make a final ‘properly made’ assessment of the objection to ensure it complies with the requirements of the *Land Valuation Act 2010*.

If the objection satisfies these requirements and is assessed as being ‘properly made’, you will be advised in writing that the objection has been accepted and will be considered further.

If, during the final assessment, your objection still does not satisfy the requirements of a ‘properly made’ objection, you will be notified that it cannot be considered further.

What if I disagree with the initial or final ‘properly made’ assessment?

If you disagree with either the initial or final ‘properly made’ assessment, you may apply to the Valuer-General for an internal review of that decision. An application for internal review must be lodged within 28 days of receiving the relevant decision notice.

For more information on internal reviews, visit www.qld.gov.au/environment/land/title/valuation/objections/reviews-appeals.

If you disagree with the Valuer-General’s decision on your internal review, you may apply to the Queensland Civil and Administrative Tribunal for an external review of that decision. In most cases, the application must be made within 28 days of the notice of the internal review decision. For more information, visit www.qcat.qld.gov.au.

What happens when my objection is ‘properly made’?

Once your objection has been assessed as being ‘properly made’, the Valuer-General will appoint a departmental valuer to consider all matters relating to the grounds of objection and the valuation amount being sought. The valuer appointed will not have been involved in making the original valuation.

If further information is required, the valuer may request this by issuing an:

- invited information notice (you *may* supply the requested information)
- information requirement notice (you *must* supply the requested information)
- invitation to attend an objection conference.

Will I be invited to an objection conference?

The Valuer-General *may* extend an invitation to attend an objection conference when the valuation is \$5 million or less. Agreement between the parties is required before the conference is convened.

The Valuer-General *must* extend an invitation to attend an objection conference when the valuation is more than \$5 million. An independent (non-government) chairperson will be appointed for such a conference.

You are not obliged to accept an invitation to attend an objection conference.

How do I know if a decision on my objection has been made?

As soon as is practical, you (or your agent) will be notified in writing of the decision on your ‘properly made’ objection and the reasons for it. This notification will be sent to the address provided. If you lodged your objection using the online lodgement system, you will be able to track its progress online.

Can I appeal the decision regarding my objection?

If you do not agree with the decision regarding your ‘properly made’ objection, you may lodge an appeal with the Land Court. This must be done within 60 days of the date of issue stated in the written objection decision. It is your responsibility to lodge this appeal and to provide the Valuer-General with a copy within the required time.

You cannot appeal if the objection was not ‘properly made’ or if the Valuer-General has not made a decision on your objection.

You also cannot appeal the decision if the valuation ‘amount sought’ (see page 8) in your objection:

- is less than the value you objected to *and* the decision is equal to or less than the ‘amount sought’
- or
- is more than the value you objected to *and* the decision is equal to the ‘amount sought’.

Within 7 days of lodging your appeal with the Land Court, you must forward a copy of all appeal documents to the Valuer-General at any of our business centres, or visit www.resources.qld.gov.au/contact-us#land-valuations.

For more information on the valuation appeal process, visit www.courts.qld.gov.au/courts/land-court.

3.2 Site improvements

What improvements may be considered for a deduction for site improvements under ground 4?

Only improvements that form part of the statutory site valuation may be considered for a deduction. A site improvement is only considered if it increases the value of the land.

Site improvements are works **made to the land** to prepare it for development; they are not part of any built structure. They may include:

- clearing vegetation on the land
- picking up and removing stones
- improving soil fertility or structure
- works to manage or remedy contamination (if the land was contaminated land as defined under the *Environmental Protection Act 1994*)
- restoring, rehabilitating or improving the land’s surface by filling, grading or levelling, but not by irrigation or conservation works
- reclaiming land by draining or filling, including retaining walls and other works for the reclamation
- underground drainage
- any other works done to the land that are necessary to improve or prepare it for development.

What will not be considered for a deduction for site improvements under ground 4?

Improvements that do not form part of the statutory site valuation are not considered for a deduction. Site improvements that do not increase the value of the land or that were made by former owners or government agencies are also not considered.

The following are examples of works that are not site improvements and cannot be considered for a deduction:

- excavation for footings or foundations for a building
- excavation for underground car parks
- landscaping or planting/removing trees
- any works undertaken specific to the construction of a structure on the land (including works to build a house, pool and fences).

Works of this nature are associated with **development on the land** and form part of the construction of built structures. The value of these improvements is not included in a statutory site valuation and is not eligible for a deduction.

3.3 Adverse natural events

How are adverse natural events considered when valuing land?

When assessing valuations, Valuers consider a range of information including:

- the damage caused to land and the possibility of remediation
- property sales within flood-affected areas that have or may be subject to flooding events or other areas impacted by natural disasters
- the use of the land
- whether this type of natural event has occurred previously and is already reflected in the valuation
- the level, extent and duration of flood inundation
- the date when the damage or loss of value to the land occurred.

As it's a valuation of your land only, improvements (e.g. houses, buildings, fencing and personal property) are not considered when calculating land values.

How is the impact of adverse weather events considered when calculating my land valuation?

Your land valuation has a date of valuation of 1 October and reflects market evidence as at that date.

Your land valuation reflects the impact of historic flooding and other adverse weather events, which may also be reflected in property market sale transactions.

Valuers monitor the impact of flooding and other adverse weather events on property market sales. This information informs future land valuations.

What if my land has been affected by extreme weather events and I don't agree with my new valuation?

If you believe that insufficient allowance has been made in your valuation for the impacts of flooding or some other adverse natural event, and you can provide information to support your claim, you may lodge an objection with the Valuer-General.

The objection must be lodged in the approved way within 60 days of the date of issue of the valuation.

What if a recent adverse natural event has caused permanent damage to my land?

A land valuation may be amended if floods, cyclones or some other adverse natural cause (over which the landowner had no control), causes the land to be permanently damaged.

If this has happened to your property, you can apply for a change in valuation within six months of the permanent land damage occurring, by writing to the Valuer-General by post or email. Refer to the [Department of Natural Resources and Mines, Manufacturing, and Regional and Rural Development](#) website for a complete list of departmental business centre locations, postal addresses and email addresses. Please include details to show the permanent damage caused such as photographs, maps or diagrams.

The Valuer-General will then consider if the damage has changed the land's value.

An example of permanent damage could include a loss of land or development potential caused by severe erosion from a flooding river.

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13 QGOV