



Guideline – Definitions of lot and parcel for statutory valuation

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Version History

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Introduction

This guideline provides guidance on the definitions of lot and parcel for the statutory valuation of land, in accordance with the *Land Valuation Act 2010* (LVA).

The Valuer-General's Technical Advisory Panel was established to assist in the development of technical guidance for statutory valuations. Input and advice from industry groups has been welcomed and, where appropriate, incorporated into this document.

Each year, the Valuer-General issues land valuations in local government areas across the state. In accordance with the legislative requirements, the Valuer-General's decision to value Local Government Areas (LGAs) follows consultation with councils, local and industry, stakeholder groups, and consideration of property market survey analysis.

The statutory land valuations data is used for determining state land rentals and is used as an input to rating and land tax considerations by local governments and the Queensland Revenue Office (QRO).

The fundamentals of valuation practice are relatively stable, but the valuation profession and its standards and practices, are evolving to remain contemporary and keep pace with changes in the property market. The challenge of professional practice is to continue to adapt to changes in the property market and operating environment and meet stakeholder expectations.

It is important that landowners and prospective landowners have confidence in statutory valuations. To ensure public confidence in the statutory valuation framework, the following information has been published outlining the approach taken for the valuation of particular property matters.

The LVA is recognised as the primary reference in all statutory land valuation matters. Where any inconsistency or lack of clarity exists in the interpretation of this guideline, the LVA prevails.

This guideline should be viewed as an important link between the legislation, the Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development, and the professionals who undertake statutory land valuations. As such, this guideline will be regularly reviewed by the Valuer-General to ensure its contents reflect current practices, procedures and legislation.

Relevant legislation:

[Land Valuation Act 2010](#)

[Land Act 1994](#)

[Land Title Act 1994](#)

[Planning Act 2016](#)

Overview

Under the LVA, the Valuer-General has a statutory obligation to value land in local government areas across the state. As defined in the LVA, land may comprise of one or more lots or parcels, or a combination of lots and parcels. The terms 'lot' and 'parcel' also have specific definitions in the LVA that are crucial for statutory valuations.

It is a general principle that a separate single valuation must be made for each lot, however the LVA includes several provisions that outline when lots must be combined, or separated, for valuation purposes. The Valuer-General may also declare that a separate valuation be made for a stated part of the lot, as distinct from the rest of a lot. This is referred to as a separation declaration or declared parcel.

This guideline is intended to provide clarity and direction and examples to assist with statutory valuations. It explains how the terms *lot* and *parcel* are used and applied; however, this guideline does not attempt to cover all possible scenarios.

Definition of lot

In Queensland, a 'lot' generally refers to a piece of land that is identified on a plan registered under the *Land Title Act 1994* (Land Title Act). This means it is a distinct, legally recognised piece of land that can be individually owned and/or transferred.

For statutory valuation purposes, the LVA defines a 'lot' as:

- a) a lot under the [Land Title Act](#) (freehold land)
- b) a separate, distinct parcel for which an interest is recorded in a register under the [Land Act](#) (generally a leasehold tenure)
- c) common property for a community titles scheme
- d) a lot or common property to which the [Building Units and Group Titles Act 1980](#) continues to apply
- e) a community or precinct thoroughfare under the [Mixed Use Development Act 1993](#)
- f) a primary or secondary thoroughfare under the [Integrated Resort Act](#) or the [Sanctuary Cove Act](#)
- g) land in the area of a mining lease, geothermal lease, GHG lease or petroleum lease¹.

As illustrated above, a variety of land is considered to be a 'lot' for statutory valuation purposes. It is important to note that the definition or understanding of the term 'lot' can differ under other legislative frameworks.

¹ Land Valuation Act 2010 (Qld), Schedule Dictionary

Definition of parcel

A 'parcel' is defined within the LVA as:

- a) land that is a lot
- b) a part of a lot that is a declared parcel².

Declaring a separate valuation for part of a lot

A separate valuation can be made for part of a lot if the stated part can lawfully be subdivided from the rest of the lot, and the Valuer-General considers that circumstances relating to the value of the part make the separate valuation appropriate. Note that it is not a requirement for a subdivision to have been sought or made for the stated part, only that it is lawfully possible. This scenario is referred to as a separation declaration, with the part of the lot declared referred to as a 'declared parcel'.

Separation declarations may be appropriate where:

- A building on part of the lot is occupied separately from the rest of the lot or is adapted for separate occupation.
- The part is used (or suitable to be used) for a different purpose from the rest of the lot – for example, a large commercial lot with a childcare centre on part of the lot, with a pharmacy located on another part of the lot, as demonstrated in a Toowoomba precinct development.

The separation declaration provisions also apply to state land leased by a local government, government department or an entity representing the state, or state land (or a lessee of the state) leased to a government-owned corporation or government rail entity.

If the land is leased from an entity other than the state, the Valuer-General may exercise discretion and issue a separation declaration for the leased area of land where the following applies:

- The local government requests the Valuer-General issue a separation valuation for the leased area of land.
- The lease's term is longer than five years.
- The instrument of the lease is registered under the Land Title Act, is for reconfiguring a lot within the meaning of the *Planning Act 2016*, which requires approval by either the Minister for Economic Development Queensland if the lot is in a priority development area, the Coordinator-General if the lot is in a state development area, or the relevant local government.

² Land Valuation Act 2010 (Qld), Schedule Dictionary

- The use associated with the lease has commenced.

Combined valuations

Adjoining lots are included in the one land valuation when they are owned by the same person and either no parts are leased, or all lots are leased to the same person. However, this only applies where either:

- No more than one of the lots contains buildings or other structures that are adapted for separate occupation – for example, a residential lot with a dwelling adjoining a lot of vacant land, with both owned by the same person.
- If more than one of the lots has buildings or other structures that are adapted to being separately occupied, the lots are worked as one business unit, – for example, two adjoining commercial lots with a shed on one lot and an office on the other, with both structures relating to the same business operation.

Note that this does not apply to declared parcels (as described above), valuations for rental purposes, or parcels that are subject to discounting under the LVA³.

Land that contains buildings or structures adapted for separate occupation, or which does not adjoin, must be valued separately.

In situations where adjoining lots are leased from the state to the same person, and if any of those lots are subleased, the lots must also be included in the same valuation. Similarly, non-adjoining lots must be included in the same valuation if they form one farming business, are owned by the same person, and are all leased to the same person.

Separate valuations

There are situations where separate valuations are required, when otherwise one valuation would be undertaken for an area consisting of one or multiple parcels⁴. Some of these scenarios include:

- One or more lots are owned by the same person, but they are separately leased to different people.
- Area has been leased from the state by a state department, local government, or government-owned corporation, but then subleased to another person.
- Lots that are not adjoining – for example, those separated by a public road or another owner's land — must be valued separately. However, if the land is on a single title and only severed by a road, one valuation will apply, unless the land can be subdivided and declared as a separate parcel.
- If the land being valued spans more than one area – such as different local government areas or covers more than one rating category with different levies, or where only part

³ Land Valuation Act 2010 (Qld), s. 49-51

⁴ Land Valuation Act (2010), s. 60-67

of the land is rateable, the land is valued together and then apportioned between the parts.

- Separate valuations must be made for properties that are required for Land Act rentals or land tax purposes.

Lot & Parcel Example

Solar Farm

Various leases were registered for solar farm purposes within the lot (pictured below). These leases covered a time frame beyond five years and were registered on title. A declared parcel was created for each lease within this lot as an issuing record, with an issuing record also applied for the balance area of the property.

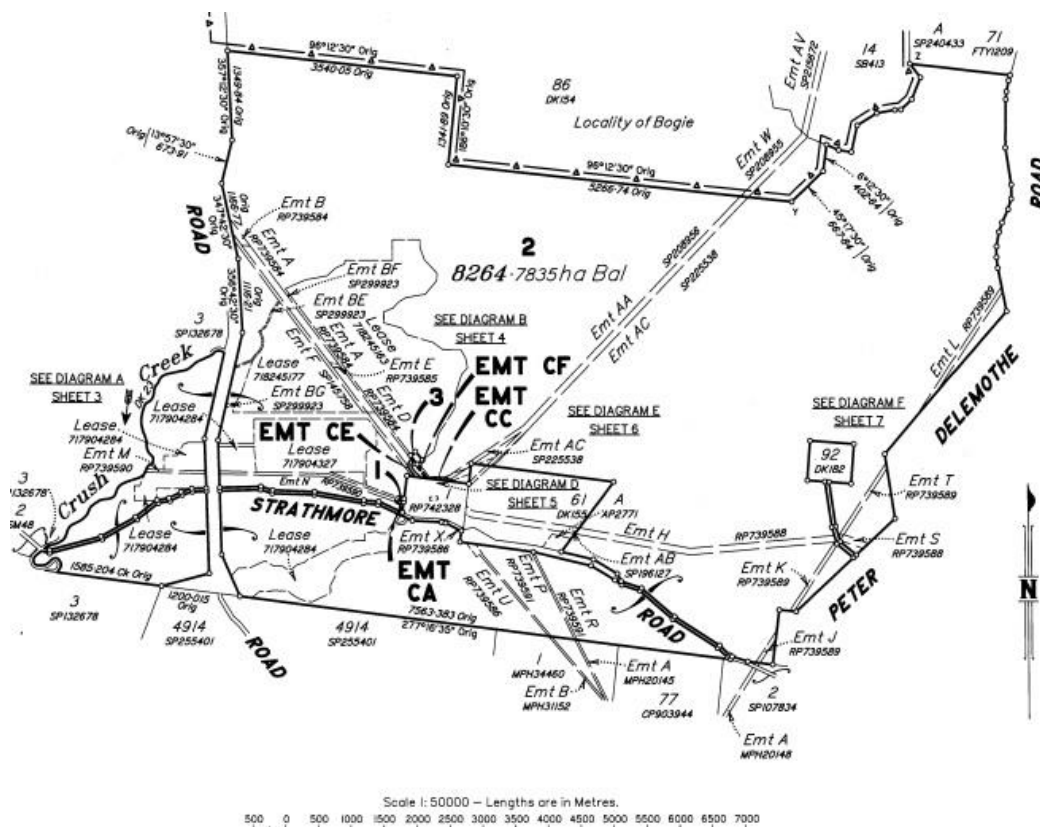


Figure: Lot divided by leases for a solar farm.

Glossary

GHG: Greenhouse gas