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QUEENSLAND

**THE LOCAL GOVERNMENT (RATEABLE VALUE
ADJUSTMENT) ACT OF 1962**

[Reprinted as at 1 September, 1984]

**Local Government (Rateable Value Adjustment) Act of 1962, 11 Eliz. 2
No. 16**

As amended by

**Valuation of Land Act and Another Act Amendment Act 1971, No. 78,
s. 24**

s. 24 commenced 1 March 1972 (Proc. pubd. Gaz. 5 February 1972, p. 619).

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 29 MARCH, 1962]

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

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

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

"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"—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”—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”—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”—Includes Brisbane City Council;

“Prescribed land”—In relation to any Area, all 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 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, 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. Rateable value of prescribed land. (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 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.

4. Sum which is the rateable value of prescribed land. 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.

5. Former unimproved value. (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—

$$\left. \begin{array}{l} \text{Area of the part of the originally} \\ \text{rateable land comprised in} \\ \text{the presently rateable land} \\ \hline \text{Area of the originally rateable} \\ \text{land} \end{array} \right\} \begin{array}{l} \text{xFormer unimproved value} \\ \text{of the originally} \\ \text{rateable land; and} \end{array}$$

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

$$\left. \begin{array}{l} \text{Total areas of parts of originally} \\ \text{rateable lands comprised in} \\ \text{presently rateable land} \\ \hline \text{Total area of originally rateable} \\ \text{lands} \end{array} \right\} \begin{array}{l} \text{xTotal of the former} \\ \text{unimproved values of} \\ \text{the originally rateable} \\ \text{lands.} \end{array}$$

6. Date from which complete valuation of the Area may be proclaimed in force. (1) (Repealed).

(2) (Repealed).

(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 applied 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".

As amended by Act of 1971, No. 78, s. 24.

7. Rates, etc., payable upon prescribed land under other Acts. (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*."

(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.

8. (Repealed).

Repealed by Act of 1971, No. 78, s. 24.

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