



# Rural land declarations

*(prev. Val/2011/4509)*

**VAL/2013/256**

**Version 1.02**

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## Version History

Version	Date	Description/Comments
1.00	20/04/2011	<ul style="list-style-type: none"> <li>• New procedure dealing with declaration of rural land under <i>Land Valuation Act 2010</i> via: Application by land owner; &amp;</li> <li>• Declaration on Valuer-General's initiative.</li> </ul>
1.01	15/03/2013	Attachment, <i>Rural Land Application form 12</i> - version 1.0 replaced with version 2.0
1.02	13/06/2016	<p>All changes approved by Area Manager, South West Region, State Valuation Service:</p> <ul style="list-style-type: none"> <li>• Updated to new DNRM template</li> <li>• Updated information including date of last review within title page, version history table and footer</li> <li>• ID update due to migration of document to a new policy register (previously Val/2011/4509)</li> <li>• Cosmetic &amp; minor content updates of e.g. department name, policy names &amp; IDs, legislation references, links &amp; outdated references.</li> </ul>

## Approval

Position	Name	Signature	Date
Valuer-General	Neil Bray		20/04/2011



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## Purpose

This document has been prepared to provide guidelines for the following:

- Deciding an owner's application requesting the Valuer-General to declare their land to be rural land;
- Making rural land declarations on the Valuer-General's initiative.

This is to ensure that applications are decided and declarations are made consistently across the State.

## Rationale

### Application for rural land declaration:

Section 12 of the *Land Valuation Act 2010* (LVA) provides for an owner to apply to the Valuer-General to declare their land to be rural land. Section 110 of the LVA requires that if an application is made, any objection period that applies at the time of application is extended to 60 days after the deciding of the rural land application or the deciding of any appeal on the application decision.

Section 13 of the LVA requires the Valuer-General to decide the application within 60 days after receiving it. The land may only be declared rural land if at least 95% of land in the State that is used for the same purpose as the subject land is zoned rural land and there would be at least a 30% difference between the site value for the subject land based on the existing zoning and its unimproved value if it was declared rural land.

*Note: Section 10(3) states that land zoned as rural-residential (or the nearest equivalent to rural-residential) is not zoned as rural land.*

### Rural land declaration on Valuer-General's initiative:

Section 14 of the LVA provides for the Valuer-General to declare land to be rural land in the following circumstances:

1. The Valuer-General is satisfied that at least 95% of land in the State that is used for the same purpose as the subject land is zoned rural land and there would be at least a 30% difference between the site value for the subject land based on the existing zoning and its unimproved value if it was declared rural land. *Note: Section 10(3) states that land zoned as rural-residential (or the nearest equivalent to rural-residential) is not zoned as rural land.*

or

2. The land has defaulted to being non-rural land because it was not zoned under a planning scheme. Some examples of not zoned land include road areas, land below high water mark, pump site permits etc.

While in some cases a default to a non-rural designation will be appropriate it can create anomalies where the subject land is located within a rural zoned area, and is used for rural purposes. In this case it could be appropriate for the land to be zoned as rural to maintain uniformity with surrounding lands.

## Procedure

### Application for Rural Land Declaration:

For 'Rural Land Valuation, *Land Valuation Act 2010* Form 12', see **Attachment A**.

An application must be decided within 60 days after receipt.

An application will be granted where at least 95% of land in the State that is used for the same purpose as the subject land is zoned rural land (this does not include rural-residential) and there would be at least a 30% difference between the site value for the subject land based on the existing zoning and its unimproved value if it was declared rural land.

A decision notice must be issued to the applicant within 60 days of the receipt of the application. The notice must state the reasons for the decision and advise the applicant that they have 28 days from the issue of the decision to apply for an internal review.

### Rural Land Declaration on Valuer-General's Initiative:

1. The Valuer-General may, at any time, declare land to be rural land if at least 95% of land in the State that is used for the same purpose as the subject land is zoned rural land (this does not include rural-residential) and there would be at least a 30% difference between the site value for the subject land based on the existing zoning and its unimproved value if it was declared rural land.

#### Example:

A 50 hectare grazing farm in an urban area has a site value of \$100,000 as a non-rural zoned property. An application is received and as the use of the subject land is for grazing purposes the 95% criteria is met. The notional unimproved value as a rural zoned property would be \$60,000 (\$40,000 is the added value of the timber treatment). Difference between the non-rural zone and rural zone is \$40,000 or 40%. Therefore the 30% test is met and where a declaration is made a new valuation of \$60,000 would be issued.

2. The Valuer-General may declare land that is not zoned (defaulted to non-rural land) to be rural land where the following apply:


- Where land is used separately but adjoins or is adjacent to land that is designated as rural land; or
- Where the land is used in conjunction with other lands, and the other lands are designated as rural land.

#### Example:

A permit to occupy is issued over a road area for grazing purposes. The land is not zoned however adjoining lands are zoned rural, and the 'parent' freehold parcel that is used in conjunction with the road area is zoned rural. In this case the Valuer-General can declare the lease area as rural land and value on an unimproved value basis.

#### Notes:

*For the purpose of the 95% calculation, the Valuer-General has determined that all land used for farming as per sections 45 and 48 of the LVA meet the 95% rule. Data extracts from the valuation roll (the Queensland Valuation and Sales – QVAS – system) support this approach as the data demonstrates that 95% of land used for farming (primary land use = farming) has a rural zone on the roll.*



*Land use types such as residential, commercial, industrial, rural residential and most other urban usages will not qualify under the 95% test. While it is unlikely that any use other than farming will meet the 95% test any application must be treated on its merits.*

*The 30% calculation must exclude any variation in value resulting from market changes from one annual valuation to the next. The calculation is based on the difference between the issued site value and the calculated unimproved value with both values reflecting the same market level (at the same date of valuation). To satisfy the test, the calculated unimproved value must be at least 30% lower than the site value.*

### **Record keeping:**

Where the Valuer-General, or delegate, makes a declaration a record of the decision must be stored in QVAS for record keeping purposes.

### **Responsibilities**

It is the responsibility of the SVS Valuer allocated an application for consideration, to ensure that the actions set out in this procedure are implemented in deciding the application.

### **Legislation**

*Land Valuation Act 2010*

### **Attachments**

Attachment A – [https://www.dnrm.qld.gov.au/\\_data/assets/pdf\\_file/0012/36021/rural-land-application.pdf](https://www.dnrm.qld.gov.au/_data/assets/pdf_file/0012/36021/rural-land-application.pdf) - [Rural Land Valuation, Land Valuation Act 2010 Form 12](#)

**Completing this form**

For more information on rural and non-rural land designations for statutory valuation purposes, visit the DNRM website <www.dnrm.qld.gov.au>.

When completing this form, please print your response in BLOCK LETTERS.

**Purpose of this form**

Use this form to apply to the Valuer-General to declare your land as 'rural land' and change your valuation methodology from site value to unimproved value. Note – this is for statutory land valuation purposes only.

**Deciding a rural land application**

Under the *Land Valuation Act 2010* (the Act), an owner of land may apply to the Valuer-General to declare the land to be rural land for statutory land valuation purposes.

The Valuer-General may declare land as rural land only if both of the following criteria are satisfied:

- (1) at least 95 per cent of the valuation parcels in the state are used for the same purpose and are zoned rural
- (2) the land's zoning as non-rural makes a material difference of at least 30 per cent to the statutory valuation of the land.

**Section 1—Property details**

Please provide details of the land. Refer to your Valuation Notice for this information

Owner/s name: ..... Property ID no.: .....

Lot/plan or RPD: ..... Local government: .....

Street no: ..... Street name: .....

Suburb: ..... Town:..... Postcode: .....

Property area (M<sup>2</sup> or HA): .....NEW VALUATION AMOUNT (from your Valuation Notice): \$.....

Date of valuation: / / Issue date: / / Date of effect: / /

**Section 2—Contact details**

The Valuer-General will use these details for all future correspondence regarding this application. If an agent is acting on behalf of the landowner, the agent's contact details should be inserted to allow correspondence to be sent directly to the agent.

Name: ..... Address for service (postal): .....

.....

Phone: ..... Email: ..... Facsimile: .....

**Office use only**

Property ID ..... Application ID .....

Valid application: Yes / No Delegate name: ..... Delegate signature: .....



**Section 3—Reasons contended the land should be declared as rural land**

Provide reasons and any supporting information to be considered by the Valuer-General when determining your application. Copies of supporting documents may be attached to this application. Attach a separate sheet if there is insufficient space

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**Section 4—Declaration and landowner consent**

- If a landowner is lodging this application it must be signed by the landowner
- If more than one landowner is lodging this application it must be signed by at least one landowner
- If using an agent, both the landowner and the agent must complete this section\*

\*A landowner can choose to nominate another person (an agent) to lodge the application on their behalf. Written consent of the landowner must be provided if an agent is being nominated. Please complete the details below or attach a signed letter of consent. Both the landowner and agent must sign the consent. Only one landowner’s signature is required.

I declare that the statements made in this form, the information provided, and any attached material is complete and correct. I consent to the Valuer-General verifying my documentation with the issuing authorities or their agencies.

Lodger’s name: ..... Signature: .....

Date: / /

Landowner consent for an agent: I own the land described and nominate an agent to lodge this objection on my behalf

I declare that ..... of .....  
is authorised to act on my behalf

Owner’s name: ..... Agent’s name: .....

Signature: ..... Signature: .....

Date: / / Date: / /

**Lodging your application**

Lodge your completed rural land application and any supporting documents at a DNRM business centre by either:

**Post:** the postal address of the relevant DNRM business centre is shown at the top of your Valuation Notice.

**By hand:** refer to the DNRM website <www.dnrm.qld.gov.au> for a complete list of DNRM business centre addresses.

**Email:** each DNRM business centre has a dedicated email address for lodgement. Please refer to the DNRM website <www.dnrm.qld.gov.au> for a complete list of these email addresses. Sign and scan the form, and then attach it to your email.

**Review rights**

If you do not agree with the decision on your rural land application, you may apply to the Valuer-General within 28 days for an internal review of the decision. Please refer to the DNRM website <www.dnrm.qld.gov.au> for further information on the internal review process. If you are not satisfied with the internal review decision you may lodge an appeal to the Queensland Civil and Administrative Tribunal (QCAT) <www.qcat.qld.gov.au>.

**Information privacy statement**

The Department of Natural Resources and Mines is collecting the information you provide on the notice of objection to allow the Valuer-General to decide an objection to a statutory land valuation. The department is required to collect this information under section 113 of the *Land Valuation Act 2010*. This information will only be accessed by authorised employees within the department. Some information may be given to other agencies for the purpose of levying local government rates, state land tax and state land rentals (where applicable). Your information will not be disclosed to any other parties unless authorised or required by law. If you have any questions regarding your privacy, please contact [privacy@ehp.qld.gov.au](mailto:privacy@ehp.qld.gov.au).