

**Submission  
No 2**

## **INQUIRY INTO LAND VALUATION SYSTEM**

**Name:** Name Suppressed

**Date Received:** 28/01/2013

On 17 September 2012 I was issued with a revised Land Tax Assessment Notices for 2011 and 2012 on my property at [REDACTED]. These revised assessments were prompted by a rezoning of the subject land to allow for the lodgement of an application to build a dwelling house.

The rezoning of the land was gazetted on 23 December 2011.

As a result, the land valuation of \$60,800 in 2009 was increased to \$177,000 in 2010. It then fell back to \$63,800 in 2011.

I strongly objected to this rezoning being applied to 2010 values, arguing that the rezoning was being applied retrospectively and was intrinsically unfair. My objection was dismissed. I asked for an independent valuer to reassess my objection, and this too was dismissed. I doubt the independent valuer even read my submission.

I am a self funded retiree with a very low income and I could not afford to pursue this matter through the Land and Environment Court.

I attach a copy of my objection which was dismissed by the independent valuer.

I would like to bring to your attention the completely inconsistent and unfair manner in which the 2010 land valuation was arbitrarily inflated without reasonable cause.

## OBJECTION TO LAND VALUATION ON

AS AT 1 JULY 2009

I request an independent valuer to assess this objection.

My objection to the increase in the land valuation from \$60,800 in 2009 to \$177,000 in 2010 is based on the following:

- **USE OF THE LAND**

As at 1 July 2009, a dwelling house could not be built on this land. The land did not have permission to lodge an application to build a dwelling house. In other words, you could not build a house on this land and live in it.

Furthermore the land was worthless for agricultural or horticultural purposes. It is too small for agistment and has no source of water. The land is rocky and the soil is thin and infertile.

- **COMPARISON**

This land should be compared to other blocks that have exactly the same zoning as the subject land and are of a similar size. [REDACTED],

[REDACTED] These blocks have the same zoning as the subject land and therefore a valid comparison can be made between the land values of these blocks.

There are no recent sales that can be used for comparative purposes. This land is unsalable, as are any other similar blocks.

- **PRECEDENT**

I have twice before objected to excessive land valuations on this block of land and twice had my objection upheld, using the arguments presented here, that until the land is rezoned and an application for a dwelling house can be lodged, the land is worthless.

- **RETROSPECTIVITY**

The rezoning of the land was gazetted on 23 December 2011. This rezoning cannot be applied retrospectively to 1 July 2009, as the land was not rezoned at that date.

- **INCONSISTENCY**

The land value in 2009 was assessed at \$60,800 and in 2011 it was assessed at \$63,800. It is completely inconsistent for the land value to almost triple in 2010 from the 2009 value and then fall back again to a similar level to 2009 in 2011. The circumstances in 2009, 2010 and 2011 were identical. This excessive valuation cannot be justified.