

## **INQUIRY INTO LAND VALUATION SYSTEM**

**Organisation:** Sixth Floor Selborne-Wentworth Chambers  
**Name:** Mr John Marshall  
**Date Received:** 27/02/2013

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27 February 2013

Joint Committee on the Office of the Valuer General  
Parliament House  
Macquarie St, Sydney NSW 2000

**SUBMISSION ON THE INQUIRY INTO THE LAND VALUATION SYSTEM**

1. This is my short submission in relation to the inquiry into the land valuation system.
2. I anticipate that my observations below are not directly relevant to the focus of the inquiry.
3. My recent experience in acting for the Office of State Revenue is that taxpayers have a very direct motive to instruct valuers in a way that produces a very low value for land. Often this is done by attributing value to supposed non-land assets. In my view such approaches are artificial and deprive the State of appropriate revenue.
4. To the extent to which your inquiry might deal with this issue, I would be pleased to provide further detail. Nevertheless I say no more at this point for the reason that I do suspect the focus is on different topics.

Yours faithfully

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**J. E. MARSHALL**