

## RESPONSE TO QUESTIONS TAKEN ON NOTICE - PAEC Inquiry into the 2024-25 Budget Estimates –Treasurer

Hearing Date: Thursday 16 May 2024

- 1. Figures for the last 12 months for how many land tax notices were not refunded but were withdrawn.**

*(Asked by Danny O'BRIEN page 24 of the transcript)*

Paul BRODERICK: But in every instance we take it seriously, and we will check the property and make sure it is actually liable. If it is liable, we notify the people; if it is not liable, we will withdraw the assessment.

Danny O'BRIEN: Is the issue, though, that you do not know – and particularly because they are new assessments coming in this year because of the change in the thresholds – whether it is a primary residence or farmland?

Paul BRODERICK: When a property changes hands the conveyancer is supposed to lodge a notice of disposition or a notice of acquisition, depending on which side of the table they are on. Often people do not notify and the property remains in someone else's name in terms of the valuer-general's understanding. There are a number of them. We do not know where the owner is not known, because they have not lodged documentation to notify us of the transfer of the property.

Danny O'BRIEN: Yes, okay. Perhaps, Commissioner, would you be able to take on notice the exact figures of how many for the last 12 months were not refunded but were withdrawn because they were wrong?

Paul BRODERICK: Yes, sure.

### Response

The 2024 land tax issue cycle is still in progress, so figures will continue to vary from week to week.

Two per cent of land tax assessments issued between 1 July 2023 to 10 May 2024 were withdrawn by the SRO, with no further liability applied. The main reason for assessments being withdrawn is that the SRO had not been advised of the use of the land, or the use has changed.

- 2. Exact figures in percentage and actual terms of taxpayers who have made a request for an amendment to a 2024 land tax assessment.**

*(Asked by Danny O'BRIEN page 24 of the transcript)*

Danny O'BRIEN: You said 10 per cent, and you said for overall it is less than 5 per cent. Can I get the exact figure in percentage and actual terms? Are you happy to take that on notice?

Paul BRODERICK: Yes, absolutely.

Danny O'BRIEN: Thank you.

## Response

As the 2024 land tax issue cycle is still in progress these numbers will vary from week to week. The table below shows the number and percentage of taxpayers who have made a request for an amendment to a 2024 land tax assessment:

	Taxpayers
Assessments	651,810
Amendment requests	46,000
Amendment request rate	7.06%

This includes both outstanding and completed requests.

The main reason for requests is that taxpayers consider that the land tax assessment is based on incorrect information.

Where the taxpayer is correct, it is mostly likely because land owners have not notified the SRO of relevant information, and are requesting an amendment to update their records with the SRO.

### 3. Figures for assessments disputed that are past the 30 days.

*(Asked by Nick McGOWAN page 24 of the transcript)*

Nick McGOWAN: Can you include also those that are disputed past the 30 days – i.e., they could not be considered.

Paul BRODERICK: Yes.

Nick McGOWAN: Thank you.

## Response

A valuation objection is required by law to be lodged within 2 months of receiving an assessment notice. There is no discretion to accept a valuation objection lodged outside of this time. The Commissioner of State Revenue refers valuation objections lodged within time to the Valuer-General for determination.

Between 1 July 2023 and 10 May 2024, 11.17 per cent of the valuation objections lodged with the Commissioner were lodged out of time and could not be further considered.