

4.103 Determining Unimproved Values for Crown Land Subject to Lease, License or Permitted Use Arrangements

Purpose/Objectives

Unimproved values are determined on land leased to an entity or individual that is subject to the payment of land tax.

Key Principles

An unimproved value is apportioned according to the leased area. Section 18A of the *Land Tax Assessment Act 2002* paragraphs 3 & 4 describes the method that should be used to calculate the apportionment payable on leased, licensed or permitted use arrangement.

Section 31B of the *Valuation of Land Act 1978* stipulates that the Valuer General, on the request of the Commissioner of Revenue WA will value any portion of land including crown land.

Useful Links

[Valuation of Land Act 1978](#) – section 31B

[Land Tax Assessment Act 2002](#) – section 18A (3 & 4)

[WA Government Competitive Neutrality Policy 1996](#)

Evaluation & Review

Custodian: Policy & Regulation, Valuation Services

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