

# **Valuation of Land and Other Legislation Amendment Bill 2010**

## **Explanatory Notes for Amendments to be Moved During Consideration in Detail by the Minister for Natural Resources, Mines and Energy and Minister for Trade, the Honourable Stephen Robertson MP**

### **Title of the Bill**

Valuation of Land and Other Legislation Amendment Bill 2010

### **Objectives of the Amendments**

The objectives of the amendments to the Bill are to:

- to make certain that the amendments to clarify the definition of unimproved value and the associated terminology are consistent with the historical approach to determining valuations and can continue to be used for statutory land valuations by the Department of Environment and Resource Management; and
- deem that valuations issued or made and in force up to now are valid ; and
- remove the provisions relating to the use of a schedule of valuations (the general valuation schedule) and an adjustment factor in the statutory valuation process; and
- ensure time is available to negotiate settlements to certain outstanding appeals; and
- provide for the amendments to expire concurrent with the government's announced intent to introduce a new site value methodology for non-rural land consistent with the approach used in other Australian jurisdictions and to commence for the annual valuations to be issued in 2011.

## **Achievement of the Objectives**

The policy objectives of the amendments are achieved by amending the Bill to:

- remove in Clause 7 of the Bill section 5(3)(a)(i) and (ii) and in Clause 26 section 42A (1)(d)(v) and Clause 37 section 52AA(1)(d)(v) to ensure that there is no requirement that the valuation assessment be limited by a requirement to adopt the depreciated value of improvements recorded in an owner's books of account;
- remove the streamlining reforms from the Bill (use of a schedule of valuations (the general valuation schedule) and an adjustment factor in the statutory valuation process) in order to achieve consistency after consultation with key industry stakeholders on these reforms with other future proposed reforms to the valuation process and the State Valuation Service
- insert a new provision to validate existing valuations in effect at any time on or from 30 June 2002 but before the commencement and clarify the effect of sections 28 and 29 with respect to those valuations
- insert a new provision in the Bill to provide for a sunset clause for the amendments, with the exception of the amendment to validate existing valuations, to expire on 30 June 2011. The amendments will not apply to valuations coming into effect 30 June 2011;
- insert a new provision in the Bill which states that the chief executive may not increase any valuation which is effective prior to the commencement of the Bill, if such increases were to occur as a result of the enactment of those parts of the Bill related to defining unimproved value; and
- insert a new provision in the Bill which provides that the amendments to the definition of unimproved value do not apply until 30 June 2010 to those appeals which, at the time of passage of the Bill, are before the Land Courts (including appeal courts).

Amending Clause 7 (Section 5 (Meaning of value of improvements) and Clause 26 (Replacement of ss 42 and 43 – Objections and appeals) and Clause 37 (Replacement of Section 52 – Objection to valuation) is intended

to clarify the meaning of the value of improvements and the limit to the amount to be allowed for the value of improvements.

The intent of section 5(3) was to require that relevant information including the written down value of improvements was available and considered in assessing the value of improvements at the date of valuation. This intent was also reflected by the amendments to the objection process. Such information could be relevant, but was not mandated to be adopted, under the *Valuation of Land Act 1944* prior to the proposed amendment.

However, section 5(3) as drafted in the Bill would limit the consideration of a valuer to only using the written down value and adding holding costs when assessing the value of improvements for the purpose of deducting such value from the improved value of the land. This is not intended and is not supported by the existing valuation practice of the Department.

It is accepted that the current wording of the Bill would, if left unchanged, have unintentionally removed the discretion of the valuer who would thereby be precluded from considering other factors, such as increased construction costs, thereby artificially increasing the value of the land. The amendments to the Bill to remove section 5(3)(a)(i) and (ii) and sections 42A (1)(d)(v) and 52AA(1)(d)(v) also address this issue consistently with the historical approach of the State Valuation Services of the Department of Environment and Resource Management in determining a valuation, whereby written down value and holding costs are not the only consideration in determining value.

Following the introduction of the Bill on 11 February 2010 there has been considerable public debate regarding the amendments proposed to the *Valuation of Land Act 1944*. The government has undertaken consultation with key industry stakeholders and now proposes to amend the Bill by inserting new provisions which will both address the concerns of the industry and land owners and clarify the intent of the amendments.

The Bill provides for an amendment that valuations issued at any time on or after 30 June 2002 and prior to the commencement of the new legislation, will be validated to be correct as at their effective date. It also provides that existing provisions that require the chief executive to apply the decision to valuations over the past three annual valuations not apply to these valuations. Where there is a requirement to issue alterations to valuations after the commencement due to circumstances of error or omission, change of circumstances or adverse natural causes, the alterations to valuations will be determined under the new provisions.

Existing appeals will not be captured by these validating provisions. On the basis of proceeding in good faith and without prejudice to negotiate settlements to these appeals, a new provision is being inserted in the Bill to allow outstanding appeals existing at the time of the passage of the Bill to be decided under the existing legislation up to and including 30 June 2010

These provisions protect the interests of the State by validating those valuations that are not the subject of appeal and have been accepted by land owners as being correct, thereby ensuring that consequential refunds in rates and taxes do not arise. They also protect the interests of appellants, preserving their appeal rights and providing an opportunity to settle these matters on reasonable terms within a reasonable timeframe

The Government is proposing to implement a suite of reforms to the valuation process and to the State Valuation Service. It is proposed that these reforms to the valuation process will be part of a consultation process with industry stakeholders.

Therefore the provisions in the Bill relating to setting a schedule for valuations and introducing a market adjustment factor in the years an annual valuation is not undertaken are removed from the Bill. These provisions will then be part of the consultation process on the suite of reforms to the valuation process.

The Government is also committed to introducing site value methodology for non rural land in 2011, consistent with the approach to the valuation methodology used in other Australian jurisdictions. The implementation of the site value methodology will be the subject of detailed consultation with stakeholders over the next two months.

Therefore the Government is amending the Bill to introduce a provision which provides a 'sunset clause'. Under this clause, the amendments except the amendments to validate existing valuations, would expire prior to the 2011 valuation effective from 30 June 2011.

### **Alternative Ways of Achieving Policy Objectives**

There are no viable alternatives that would achieve the Government's policy objectives.

### **Estimated Cost for Government Implementation**

There will be no additional administrative cost to the Government for implementing the amendments to the Bill.

## **Consistency with Fundamental Legislative Principles**

The amendments to the Bill do not infringe on fundamental legislative principles.

## **Consultation**

The Local Government Association of Queensland (LGAQ) was consulted in preparing the streamlining reforms relating to the rolling schedule of valuations, adjustment factor and objection process in the Bill. LGAQ has also been consulted following tabling of the Bill.

Consultation has been ongoing with the Property Council of Australia, Shopping Centre Council of Australia, AgForce and Queensland Farmers Federation regarding the effects of the Valuation of Land and Other Legislation Bill 2010 following its introduction to Parliament on 11 February 2010.

# **Notes on Provisions**

## **1 Long title**

*Clause 1* amends the title of the Bill

The title referred to making consequential amendments to the *Local Government Act 1993*. These amendments related to the general valuation provisions which are no longer being progressed in the Bill. Therefore that part of the title is being removed.

## **2 Clause 2 (Commencement)**

*Clause 2* amends Clause 2

This clause removes clause 2 as commencement was required for those provisions that were to commence in the future (on a day to be fixed by proclamation). Those provisions are being removed from the Bill. The retained provisions will commence on assent.

## **3 Clause 4 (Amendment of s 2 (Definitions))**

*Clause 3* amends Clause 4

This clause amends clause 4 to retain the existing definition for annual valuation. The provisions relating to general valuations are not progressing so the existing definition for annual valuation is being retained.

#### **4 Clause 4 (Amendment of s 2 (Definitions))**

*Clause 4* amends Clause 4

This clause removes the definition related to adjustment factor. The amendments related to adjustment factor are no longer progressing and this definition is being removed.

#### **5 Clause 4 (Amendment of s 2 (Definitions))**

*Clause 5* amends Clause 4

The clause alters the content of the definition for date of valuation by replacing 'general' with 'annual' as 'general' valuations are no longer progressing.

#### **6 Clause 4 (Amendment of s 2 (Definitions))**

*Clause 6* amends Clause 4

The clause alters the content of the definition for date of valuation by replacing 'general' with 'annual' as 'general' valuations are no longer progressing.

#### **7 Clause 4 (Amendment of s 2 (Definitions))**

*Clause 7* amends Clause 4

The clause alters the content of the definition for date of valuation by replacing 'general' with 'annual' as 'general' valuations are no longer progressing.

#### **8 Clause 4 (Amendment of s 2 (Definitions))**

*Clause 8* amends Clause 4

This clause removes the definitions for general valuation and general valuation schedule as the provisions relating to 'general' valuations are not progressing.

## **9 Clause 7 (Amendment of s 5 (Meaning of value of improvements))**

*Clause 9 amends Clause 7*

This clause amends clause 7 by removing the section that imposed a further proviso on the assessment of the value of improvements. This proviso required that the value of improvements could not be any more than the depreciated value of the improvements recorded in the owner's books of account plus an allowance for holding costs for a construction period.

This might have had unintended consequences in that in some cases the value of improvements could be 'written down' to close to a 'nil' value and this would result in the unimproved value of a property being close to the improved value. This would be inappropriate in the case where, although the value of improvements might be very low in the owner's books of account, the highest and best use of the property was still its existing use, for which the improvements continued to add value. That added value should be taken into account when assessing the value of improvements to determine the unimproved value.

This amendment to the Bill recognises that the depreciated value associated with taxation should not be applied to every property in the assessment of the added value of improvements as required under the *Valuation of Land Act 1944*, nor should it be the only consideration. While depreciation of improvements can be and are relevant for the assessment required under section 5(2) it would lead to unintended consequences to either use it as the only consideration or require it to be applied in every case.

The balance of the provision is being retained and is being consequentially reordered.

## **10 Clause 14 (Amendment of s 21 (Omissions from valuations))**

*Clause 10 amends Clause 14*

Clause 14 is being removed as it was amending 'annual' valuation references to 'general' valuation. As the provisions associated with 'general' valuations are no longer being progressed, the clause is being removed.

## **11 Clause 17 (Amendment of s 27 (Valuation of prescribed land))**

*Clause 11 amends Clause 17*

Clause 17 is being removed as it was amending ‘annual’ valuation references to ‘general’ valuation. As the provisions associated with ‘general’ valuations are no longer being progressed, the clause is being removed.

## **12 Clause 18 (Amendment of s 28 (Alteration of valuation in force or to come into force))**

*Clause 12 amends Clause 18*

Clause 18 is being removed as it was amending ‘annual’ valuation references to ‘general’ valuation. As the provisions associated with ‘general’ valuations are no longer being progressed, the clause is being removed.

## **13 Clause 21 (Replacement of pt 4, hdg (Annual valuations))**

*Clause 13 amends Clause 21*

Clause 21 introduces general valuations and a set schedule of local governments to receive general valuations. The concept of general valuations is being removed to allow for consultation with key industry stakeholders in conjunction with other proposed reforms to the valuation process and the State Valuation Service. Those parts of the clause that amend the wording of the heading and insert a division heading are being retained (with an adjustment from ‘general’ to ‘annual’) to provide for the use of divisional headings for the new and amended grievance provisions.

## **14 Clause 22 (Replacement of ss 37–39)**

*Clause 14 amends Clause 22*

Clause 22 replaces existing sections 37-39 with provisions relating to general valuations. The components of this clause specifically relating to general valuations are being removed. This clause also includes the requirement for the chief executive to fix a date of valuation. This is current business practice and is being formalised by inclusion in legislation. This component of the clause is being retained and included within the existing annual valuation provision.



**15 Clause 23 (Amendment of s 40 (Particulars of annual valuation to be available for inspection))**

*Clause 15 amends Clause 23*

The components of Clause 23 amending ‘annual’ valuation references to ‘general’ valuation are being removed as the general valuation provisions are not progressing.

**16 Clause 23 (Amendment of s 40 (Particulars of annual valuation to be available for inspection))**

*Clause 16 amends Clause 23*

Clause 23 includes an amendment that allows more flexibility in the manner that the chief executive can display valuations. As this allows for the provision of an enhanced display service it is being retained. Because of the removal of the previous parts of the clause, it is being renumbered.

**17 Clause 23 (Amendment of s 40 (Particulars of annual valuation to be available for inspection))**

*Clause 17 amends Clause 23*

The components of Clause 23 amending ‘annual’ valuation references to ‘general’ valuation are being removed as the general valuation provisions are not progressing.

**18 Clause 24 (Amendment of s 41 (Advertisements))**

*Clause 18 amends Clause 24*

Clause 24 is being removed as it was amending an ‘annual’ valuation reference to ‘general’ valuation. As the provisions associated with ‘general’ valuations are no longer being progressed, this clause is being removed.

**19 Clause 25 (Amendment of s 41A (Notice to owners about valuations))**

*Clause 19 amends Clause 25*

Clause 25 amends references to ‘annual’ valuation in section 41A to ‘general’ valuation. As general valuations are no longer being progressed

the references to ‘annual’ valuation should be retained and the proposed amendments are being removed.

## **20 Clause 25 (Amendment of s 41A (Notice to owners about valuations))**

*Clause 20* amends Clause 25

This clause includes the requirement for the chief executive to state the date of valuation on the valuation notice. This is current business practice and is being formalised by inclusion in legislation. This component of the clause is being retained, renumbered and included within the existing valuation notice requirements.

## **21 Clause 26 (Replacement of ss 42 and 43)**

*Clause 21* amends Clause 26

Clause 26 includes new provisions related to objections. These new provisions include references to ‘general’ valuation. As the provisions relating to ‘general’ valuations are no longer progressing and the ‘annual’ valuation concept is being retained in the legislation these references to ‘general’ are being amended to ‘annual’.

## **22 Clause 26 (Replacement of ss 42 and 43)**

*Clause 22* amends Clause 26

Clause 26 includes new provisions related to objections. These new provisions include references to ‘general’ valuation. As the provisions relating to ‘general’ valuations are no longer progressing and the ‘annual’ valuation concept is being retained in the legislation these references to ‘general’ are being amended to ‘annual’.

## **23 Clause 26 (Replacement of ss 42 and 43)**

*Clause 23* amends Clause 26

Clause 26 includes new provisions related to objections. These new provisions include references to ‘general’ valuation. As the provisions relating to ‘general’ valuations are no longer progressing and the ‘annual’ valuation concept is being retained in the legislation these references to ‘general’ are being amended to ‘annual’.

## **24 Clause 26 (Replacement of ss 42 and 43)**

*Clause 24* amends Clause 26

This clause includes the requirement that where a ground of objection concerns the value of improvements the ground must state the depreciated value of the improvements contained in the objector's books of account. This provision is, in part, related to the depreciated value provision that was included in clause 7 which is being removed. Therefore the requirement for the objection ground to include depreciated value is no longer required in every case and is being removed. For those cases where the chief executive considers the depreciated value recorded in an objector's books of account is of assistance in assessing the value of improvements, the chief executive will still be able to access such data by virtue of section 42A(1)(e)(ii)(B).

## **25 Clause 26 (Replacement of ss 42 and 43)**

*Clause 25* amends Clause 26

Due to the deletion of the requirement related to the provision of the depreciated value of improvements the subsequent provision is being renumbered.

## **26 Clause 26 (Replacement of ss 42 and 43)**

*Clause 26* amends Clause 26

Clause 26 includes new provisions related to objections. These new provisions include references to 'general' valuation. As the provisions relating to 'general' valuations are no longer progressing and the 'annual' valuation concept is being retained in the legislation these references to 'general' are being amended to 'annual'.

## **27 Clause 30 (Amendment of s 43C (Effect on objection of change in valuation))**

*Clause 27* amends Clause 30

Clause 30 includes provisions amending 'annual valuation' to 'general valuation'. As the 'general valuation' provisions are no longer progressing these amendments are being removed.

**28 Clause 30 (Amendment of s 43C (Effect on objection of change in valuation))**

*Clause 28 amends Clause 30*

Due to the removal of preceding provisions, the remaining provisions in this clause are being renumbered.

**29 Clause 30 (Amendment of s 43C (Effect on objection of change in valuation))**

*Clause 29 amends Clause 30*

Due to the removal of preceding provisions, the remaining provisions in this clause are being renumbered.

**30 Clause 33 (Insertion of new pt 4, div 3)**

*Clause 30 amends Clause 33*

Clause 33 inserts the provisions required for the introduction of adjustment factors. This clause is being removed as the adjustment factor concept is not being progressed to allow for consultation with key industry stakeholders in conjunction with other proposed reforms to the valuation process and the State Valuation Service.

**31 Clause 34 (Amendment of s 47 (Valuation rolls—particulars and form))**

*Clause 31 amends Clause 34*

Clause 34 amends an ‘annual valuations’ reference to ‘general valuations’ and is being removed because the general valuation concept is not being progressed in these amendments.

**32 Clause 35 (Amendment of pt 6, hdg (Notice of valuation (other than annual) and objections))**

*Clause 32 amends Clause 35*

Clause 35 removes ‘annual’ from a heading and replaces it with ‘general’. The clause is being removed because the general valuation concept is not being progressed in these amendments.

### **33 Clause 36 (Amendment of s 50 (Notice of valuation (other than annual)))**

*Clause 33 amends Clause 36*

Clause 36 amends an 'annual' reference to 'general' in the heading for section 50. As general valuations are no longer being progressed the reference to 'annual' valuation should be retained and the proposed amendment is being removed.

### **34 Clause 36 (Amendment of s 50 (Notice of valuation (other than annual)))**

*Clause 34 amends Clause 36*

Clause 36 includes the requirement for the chief executive to state the date of valuation on a valuation notice for valuations other than annual. This is current business practice and is being formalised by inclusion in legislation. This component of the clause is being retained and included within the existing valuation notice requirements. It is being renumbered because of the removal of the previous provision.

### **35 Clause 37 (Replacement of s 52 (Objections to valuation))**

*Clause 35 amends Clause 37*

This clause amends the term 'general' to 'annual' in a heading as the general valuation related provisions have been removed from the Bill and the 'annual' provisions will continue.

### **36 Clause 37 (Replacement of s 52 (Objections to valuation))**

*Clause 36 amends Clause 37*

This clause amends the reference to 'a general' to 'an annual' as the general valuation related provisions have been removed from the Bill and the 'annual' provisions will continue.

### **37 Clause 37 (Replacement of s 52 (Objections to valuation))**

*Clause 37 amends Clause 37*

This clause includes the requirement that where a ground of objection concerns the value of improvements the ground must state the depreciated

value of the improvements contained in the objector's books of account. This provision in part related to the depreciated value proviso that was included in clause 7 which is being removed. Therefore the requirement for the grounds of objection to include depreciated value is no longer required in every case and is being removed. For those cases where the chief executive consider the depreciated value recorded in an objector's books of account is of assistance in assessing the value of improvements, the chief executive will be able to access such data by virtue of section 52AA(1)(e)(ii)(B).

### **38 Clause 37 (Replacement of s 52 (Objections to valuation))**

*Clause 38 amends Clause 37*

Due to the deletion of the requirement related to the provision of the depreciated value of improvements the subsequent provision is being renumbered.

### **39 Clause 49 (Amendment of s 72 (Purposes for which valuation to be used))**

*Clause 39 amends Clause 49*

Clause 49 is associated with the introduction of adjustment factors. As the adjustment factor provisions are no longer progressing this clause is being removed.

### **40 Clause 51 (Amendment of s 96 (Evidence))**

*Clause 40 amends Clause 51*

This part of clause 51 was amending an 'annual valuation' reference to 'general valuation'. This is being removed as the general valuation provisions are no longer progressing.

### **41 Clause 51 (Amendment of s 96 (Evidence))**

*Clause 41 amends Clause 51*

This part of the clause relating to evidentiary certificates is being retained and is being renumbered due to the removal of the previous part of the clause.

## **42 Clause 52 (Insertion of new pt 9, div 5)**

*Clause 42 amends Clause 52*

This clause adds a new subdivision heading to the transitional provisions to provide a more logical structure for the provisions.

## **43 Clause 52 (Insertion of new pt 9, div 5)**

*Clause 43 amends clause 52*

This clause amends the commencement definition applicable to the transitional provisions to clarify that commencement means the date of assent of this amending Act.

## **44 Clause 52 (Insertion of new pt 9, div 5)**

*Clause 44 amends clause 52*

This clause inserts new subdivisional headings to clarify the structure of the transitional provisions and amends new section 105 to ensure that this subdivision applies to a valuation issued and in effect on or from 30 June 2002 but before the commencement. The clause states that this subdivision does not apply to appeals lodged and not decided before the commencement of this Bill.

The clause ensures that the defined valuations are deemed to be valid. This validation applies to both valuations issued and not subject to objection or appeal, to valuations resulting from objection decisions that have not been appealed against and valuations resulting from appeals that have been determined. The validation also applies to valuations resulting from objections that were lodged prior to the commencement but were not decided until after the commencement.

The clause also provides that the validation of valuations does not restrict the amendment of valuations required because of an error or omission or other changing circumstances that would normally affect a valuation. These are specified under section 28(1) of the Act with section 29A providing the authority for the chief executive to make the amendment. When an amendment to a valuation is required because of these reasons the new sections relating to the definition of valuation apply. The application of section 28(1)(g) is restricted to ensure that there are no broad scale amendments to valuations. This is to ensure that valuations are applied in a consistent manner. However valuations cannot be altered just because of

the new sections relating to the definition of valuation. This is not required as the department is not changing its approach to valuations. Stakeholders have questioned whether the Bill amendments will require the department to retrospectively apply a perceived new approach to previously issued valuations, increasing their value and creating an additional tax liability back to 2002. This is clearly not the case.

The clause ensures the chief executive may not increase any valuation which is effective prior to the commencement of the Bill, if such increases were to occur as a result of the enactment of those parts of the Bill related to defining unimproved value.

The clause also ensures that valuations cannot be altered because of a perceived interpretation of the former sections relating to the definition of valuation due to the Pacific Fair Court of Appeal decision.

The clause ensures that the former sections related to the definition of valuation continue to apply to appeals (proceedings as defined in section 36 of the *Acts Interpretation Act 1954*) decided before commencement – this is to ensure that those decided valuations are not affected.

To address concerns of key industry stakeholders in relation to the retrospectivity of the amendments and on the basis of proceeding in good faith and without prejudice to negotiate settlements to the appeals, the clause allows that outstanding appeals existing at the time of the passage of the Bill will be decided under the existing legislation up to and including 30 June 2010, after which date the new legislation will apply.

#### **45 Clause 52 (Insertion of new pt 9, div 5)**

*Clause 45* alters clause 52

The clause renumbers new section 106 to 110. This is required because of the insertion of the previously described new sections.

#### **46 Clause 52 (Insertion of new pt 9, div 5)**

*Clause 46* alters clause 52

The clause renumbers new section 107 to 111. This is required because of the insertion of the previously described new sections



#### **47 Clause 52 (Insertion of new pt 9, div 5)**

*Clause 47* alters clause 52

The clause removes a now redundant reference to section 105 and renumbers the following section.

#### **48 Clause 52 (Insertion of new pt 9, div 5)**

*Clause 47* amends clause 52

Those parts of clause 52 relating to general valuations are being removed because the general valuation provisions are not being progressed. That part of the clause relating to the reference to date of valuation is being retained and amended to ensure that it is clear that the date of valuation for the 2010 annual valuation is 1 October 2009. It also clarifies that for any other valuation issued after the commencement the date of valuation is the date contained in the valuation notice. The requirement for the chief executive to fix a date of valuation is being included in the legislation to formalise the existing business process however the timing for the commencement of these provisions could be such that the date is not fixed for the 2010 annual valuation or for previous valuations.

#### **49 Clause 52 (Insertion of new pt 9, div 5)**

*Clause 48* amends clause 52

This provision is being renumbered due to the removal of previous provisions.

#### **50 Clause 52 (Insertion of new pt 9, div 5)**

*Clause 49* amends clause 52

This provision is being renumbered due to the removal of previous provisions.

#### **51 Clause 52 (Insertion of new pt 9, div 5)**

*Clause 50* amends clause 52.

This clause inserts new section 115 that contains a ‘sunset’ provision. This ensures that all the amendments contained in this Bill will cease to apply for valuations that take effect on and from 30 June 2011. The only amendments that will continue to apply are those contained under new

sections 105 and 106 which concern the validation of valuations – these will not be subject to the sunset clause.

The clause also ensures that if an objection or appeal is outstanding as at 30 June 2011, the objection or appeal must continue to be decided under the provisions contained in the post-amended Act.

## **52 Part 4 (Amendment of Local Government Act 1993)**

*Clause 51* removes part 4

This part was amending references to ‘annual’ valuation in the *Local Government Act 1993* to ‘general’ valuation and also inserting s definition of ‘general’ valuation. As the ‘general’ valuation provisions are no longer progressing this part is being removed.

## **53 Part 5 (Amendment of Water Act 2000)**

*Clause 52* amends part 5

This part is being renumbered due to the removal of the previous part.