

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

## Background

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, at the request of the Commissioner of State Revenue will value any portion of land including crown land.

## Supporting Information

- [Valuation of Land Act 1978](#) – Section 31B
- [Land Tax Assessment Act 2002](#) – Section 18A (3 & 4)
- [Policy Statement on Competitive Neutrality 1996](#) – Government of Western Australia

## Approval

Owner: Regulation & Research, Valuation Services

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Approver: Valuer-General, Valuation Services