

Minister for Children and Youth
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21 February 2025

Ms Rebecca White MP
Labor Member for Lyons
laura.ross@parliament.tas.gov.au

Dear Ms White

In Parliament on 17 October 2024, you asked the former Minister for Finance, Nic Street MP, to assist the New Norfolk Golf Club (the Club) with an increased land tax bill due to a revaluation of land held by the Club.

It is important to be aware that the administration of land tax is completed at arms-length of Government by the independent Commissioner of State Revenue and Valuer General. The Government cannot intervene in the valuations determined by the Valuer General or the decisions of the Commissioner in relation to land tax liabilities.

However, I am advised that a review of the land valuation for the Club was completed by the Office of the Valuer General through administrative processes. The review found that the original land valuation incorrectly referred to a proposed residential development for part of the land held by the Club, a process that had not been finalised. This correction led to a lower valuation, which I understand will reduce the land tax bill of the Club for 2024-25, given the Commissioner of State Revenue is required to use valuations provided by the Valuer General in the assessment of land tax. Mr Guy Naish, in his role as the Valuer General, has been in direct contact with the Club's Secretary, Mr Mark Ashton, who I understand is satisfied with the outcome.

You also asked why the Club is not exempt from land tax. In response, I note that Section 38 of the *Land Tax Act 2000* provides for a significantly reduced rate of land tax in respect of land owned by a club or body of persons where land is used principally for the purpose of:

- *cricket, football, golf, tennis, bowls or other athletic sports or exercises and not for the pecuniary profit of the members of that club or body; or*
- *for the club or body of persons is formed for the purpose of promoting or controlling horseracing, trotting-racing, dog-racing or the racing of motor vehicles and the land is used principally for those purposes.*

While the savings provided for under this arrangement vary depending on the value of total land held, very favourable land tax provisions for sporting organisations are in place.

I trust this information is of assistance to you.

Yours sincerely

Hon Roger Jaensch MP
Minister for Finance

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