

**Inquiry into Planning (Missing Middle Housing) Amendment Bill 2026****Answer to question taken on notice**

Asked by: Ms Jo Clay MLA

Addressed to: Treasurer

In relation to: Commissioner for ACT Revenue and Best and highest use

Hearing: 19/05/2026

Uncorrected Proof Transcript p.5

Transcript provided: 25/05/2026

Answer Due: 02/06/2026

UPT p.5

THE CHAIR: Do you think this bill does change the underlying best and highest use.

Mr Roberts: I do not have an opinion on it.

THE CHAIR: Okay, because it is a bill only and that is not your job?

Mr Roberts: That is right, and there are processes in place to assess these things they go through, I am providing the framework that would be used, and I do not speculate on this, it is not in the public interest, yes.

THE CHAIR: Can you tell me when in the process you would have to form that opinion? If this bill passes and it is in chain already so if the bill passes, at what point does the ACT Revenue Office make that?

Mr Roberts: Look, I would have to take that on notice, unless I get some information during the hearing that I can provide to you.

Mr Chris Steel MLA: The answer to the Member's question is as follows:

This is a matter that falls within the portfolio responsibilities of the Minister for Finance. I am responding on behalf of the Minister for Finance

The Commissioner for ACT Revenue (the Commissioner) is a statutory office holder appointed under the *Taxation Administration Act 1999* by the Minister. The Commissioner is responsible for, and is required to determine, unimproved land values each year under tax law.

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The Commissioner's determined values reflect the requirements of the relevant Acts.

- All parcels of rateable land must have an unimproved value determined.

The ACT Valuations Office (ACTVO), staffed by qualified valuers, supports the Commissioner in exercising this statutory function. Information on how land is valued in the ACT, the annual valuation process and what factors influence land value is available on the ACT Revenue Office website: [Land valuations - ACT Revenue Office](#).

The Commissioner determines statutory valuations for all properties in the Territory for the application of general rates, land tax and land rent each year.

Approved for circulation to the Standing Committee on Environment and Planning

Signature:



By the Treasurer, Chris Steel MLA

Date:

6/6/26