



## HIGH COURT OF AUSTRALIA

14 April 2016

WARRICK COVERDALE, VALUER-GENERAL OF THE STATE OF TASMANIA v  
WEST COAST COUNCIL

[2016] HCA 15

Today the High Court unanimously dismissed an appeal from a decision of the Full Court of the Supreme Court of Tasmania ("the Full Court"). The High Court held that the seabed and waters of Macquarie Harbour on the west coast of Tasmania are "Crown lands" within the meaning of s 11(1) of the *Valuation of Land Act 2001* (Tas) ("the VLA").

The respondent ("the Council") sought to levy rates on eight marine farming leases over parts of the seabed and waters within Macquarie Harbour. To that end, it requested the appellant ("the Valuer-General") to value the leases in accordance with s 11(1) of the VLA. In substance, s 11(1) of the VLA provides that the Valuer-General must value all lands within each valuation district, including certain Crown lands that are liable to be rated. The Valuer-General declined to value the leases on the basis that, in the Valuer-General's opinion, the leases were not over "lands" or "Crown lands" within the meaning of s 11(1) because those terms did not include the seabed and waters above it.

The Council instituted proceedings in the Supreme Court of Tasmania for, among other relief, a declaration that the Valuer-General was obliged to value the marine farming leases. At first instance, the Council's action was dismissed on the basis that the leases were not over lands within the meaning of s 11(1) of the VLA and, therefore, were not liable to be rated. The Council appealed to the Full Court and a majority of the Full Court allowed the appeal. It held that the leases were over Crown lands that were liable to be rated.

By grant of special leave, the Valuer-General appealed to the High Court. The High Court unanimously dismissed the appeal, holding that "Crown lands" in s 11(1) of the VLA had the same meaning as that ascribed to it in s 2 of the *Crown Lands Act 1976* (Tas). Accordingly, "Crown lands" in s 11(1) of the VLA included the seabed and so much of the sea as lies above it.

- *This statement is not intended to be a substitute for the reasons of the High Court or to be used in any later consideration of the Court's reasons.*