

**VALUATION OF LAND (AMENDMENT) ACT.**

**New South Wales**



ANNO VICESIMO SECUNDO

**ELIZABETHÆ II REGINÆ**

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**Act No. 13, 1973.**

**An Act to remove the requirement that the valuer-general determine the improved value, and, in certain cases, the assessed annual value, of land or strata; to make further provision with respect to the date on which certain valuations are to be determined, to the valuation of non ratable land or a stratum which becomes ratable, and to the allowance to be made for profitable expenditure on certain improvements; for these and other purposes to amend the Valuation of Land Act, 1916; to validate certain matters; and for purposes connected therewith. [Assented to, 10th April, 1973.]**

BE

*Valuation of Land (Amendment).*

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**No. 13, 1973** **BE** it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows:—

Short title and commencement.

1. (1) This Act may be cited as the "Valuation of Land (Amendment) Act, 1973".

(2) This Act shall commence upon such day as may be appointed by the Governor in respect thereof and as may be notified by proclamation published in the Gazette.

(3) On and from the day appointed and notified pursuant to subsection (2) this Act shall be deemed to have commenced on 1st January, 1973.

Amendment of Act No. 2, 1916.

2. The Valuation of Land Act, 1916, is amended—

Sec. 4. (Definitions.)

(a) by omitting from the definition of "Supplementary valuation" in section 4 (1) the words "section 19A or section seventy of this Act" and by inserting instead the words "section 19A, 19B or 70";

Sec. 7. (Assessed annual value.)

(b) by omitting section 7 (1) and by inserting instead the following subsection:—

(1) The assessed annual value of land is—

(a) nine-tenths of the fair average annual value of the land, with the improvements (if any) thereon; or

(b) five per centum—

(i) of the improved value of the land in the case of a valuation made before 1st January, 1973; or

(ii)

*Valuation of Land (Amendment).*

- (ii) of the unimproved value of the land No. 13, 1973  
in the case of a valuation made on  
or after 1st January, 1973,

whichever is the greater.

- (c) by omitting section 7c (1) and by inserting instead Sec. 7c.  
the following subsection :— (Assessed  
annual  
value of  
strata.)

(1) The assessed annual value of a stratum is—

(a) nine-tenths of the fair average annual value  
of the stratum, with the improvements (if  
any) therein; or

(b) five per centum—

(i) of the improved value of the stratum  
in the case of a valuation made  
before 1st January, 1973; or

(ii) of the unimproved value of the  
stratum in the case of a valuation  
made on or after 1st January, 1973,

whichever is the greater.

- (d) by inserting next after section 7c the following new New sec. 7d.  
section :—

*Valuations on or after 1st January, 1973.*

7D. (1) Subject to subsection (5), on and Valuer-  
after 1st January, 1973, the valuer-general is not general  
required— not  
required  
to  
determine  
certain  
valuations.

(a) to determine the improved value of any  
land or stratum;

(b) to determine the assessed annual value of  
any land or stratum except where he is  
requested, by instrument in writing, to do  
so by a rating or taxing authority; or

(c) to record in a valuation roll the nature of  
the improvements on any land.

(2)

*Valuation of Land (Amendment).*

No. 13, 1973

(2) Subsection (1) shall not operate so as to prevent the valuer-general, if he decides to do so, from determining the assessed annual value of any land or stratum or from recording in a valuation roll the nature of the improvements on any land or stratum.

(3) The omission to include in a valuation roll or to give in a valuation list the assessed annual value of any land or stratum in respect of which a request is made pursuant to subsection (1) (b) by a rating or taxing authority shall not affect or invalidate the valuation roll or the valuation list.

(4) This section shall have effect notwithstanding any provision of this Act or of any other law.

(5) Nothing in or done under this section shall affect the operation of section 19B.

New sec.  
14A.

(e) by inserting next after section 14 the following new section :—

Date at  
which  
certain  
values  
to be  
determined.

14A. (1) Subject to this section, where a valuation of the unimproved value or the assessed annual value of any land or stratum is made on or after 1st January, 1973, the value determined shall—

- (a) if the valuation is part of a general valuation commenced on or after 1st January, 1973, be the unimproved value or the assessed annual value, as the case may be, of the land or stratum as at the first day of January in the year in which the general valuation was commenced; or
- (b) if the valuation is not part of a general valuation, be the unimproved value or the assessed annual value, as the case may be, of the land or stratum, as at the first day

of

*Valuation of Land (Amendment).*

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of January in the year in which the last **No. 13, 1973**  
 general valuation in respect of the valuation  
 district, ward or riding in which the land or  
 stratum is situated—

- (i) was, in the case of a supplementary valuation (other than a valuation made for the purposes of section 27 (3)), commenced;
- (ii) was, in the case of a valuation made for the purposes of section 19B (1), commenced before the date on which the land or stratum concerned became ratable;
- (iii) was, in the case of a valuation made for the purposes of section 19B (2), commenced; or
- (iv) was, in the case of a valuation made for the purposes of section 27 (3), commenced before the date on which the land concerned was sold, conveyed or resumed, as the case may be.

(2) In the application of subsection (1) for the purpose of determining the unimproved value or the assessed annual value of any land or stratum (other than a valuation made for the purposes of section 19B (2) or 27 (3A)) it shall be assumed—

- (a) in the case of land, that—
  - (i) the physical condition of the land and of any other land; and
  - (ii) the manner in which any other land may be used; and
- (b) in the case of any stratum, that—
  - (i) the physical condition of the stratum; and

(ii)

*Valuation of Land (Amendment).*

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No. 13, 1973

- (ii) the manner in which any lands outside the stratum (including the land of which the stratum forms part), may be used,

were the same on the date as at which the value is being determined as they are or were at the relevant date.

(3) In the application of subsection (1) for the purpose of determining the assessed annual value of any stratum (other than a valuation made for the purposes of section 19B (2)) it shall be assumed that the physical condition of any lands outside the stratum (including the land of which the stratum forms part) was the same on the date as at which the value is being determined as it is or was at the relevant date.

(4) Sections 6 and 7B apply for the purposes of determining under this section the unimproved value of any land or stratum and for the purposes of that application the sections shall have effect as if for the words "the date to which the valuation relates" therein there were substituted the words "the relevant date (as defined in section 14A (7)) or, in the case of a valuation made for the purposes of section 19B (2) or 27 (3A), the date as at which the value is being determined".

(5) A certificate purporting to be signed by the valuer-general certifying—

- (a) that a valuation is or is not part of a general valuation;
- (b) that a general valuation commenced on a stated date; or
- (c) that the last general valuation (prior to the date on which the certificate is given) in respect of a stated valuation district, ward or riding commenced on a stated date,

shall

*Valuation of Land (Amendment).*

shall be received by all courts and tribunals as No. 13, 1973 evidence of that fact.

(6) This section does not apply to a valuation of any land or stratum for the purposes of section 19A or section 70, or to the valuation of an estate or interest for the purposes of section 20.

(7) In this section “the relevant date” means—

- (a) in the case of a valuation of any land or stratum that is part of a general valuation or is a supplementary valuation (other than a valuation made for the purposes of section 27 (3)), the date on which the valuation is made;
  - (b) in the case of a valuation of any land or stratum made for the purposes of section 19B (1), the date on which the land or stratum became ratable; or
  - (c) in the case of a valuation of any land made for the purposes of section 27 (3), the date on which the land was sold, conveyed or resumed, as the case may be.
- (f) by omitting section 16 (3) and by inserting instead the following subsection :—
- Sec. 16.  
(Valuation rolls—  
particulars.)
- (3) A valuation roll may be kept in such form as the valuer-general may determine.
- (g) by omitting from section 18 (1) the words “19A, 61A or seventy of this Act, shall be deemed to be made as at the date on which the official valuer records the valuation made by him” and by inserting instead the words “19A, 19B, 61A or 70, shall be deemed to be effective for the purposes of this Act as at the date it is recorded on the valuation roll”;
- Sec. 18.  
(When valuation effective.)

(h)

*Valuation of Land (Amendment).*

No. 13, 1973

Sec. 19A.  
(Valuation  
upon land  
or strata  
becoming  
ratable  
before 1st  
January,  
1973.)

(h) by inserting next after section 19A (3) the following new subsections :—

(4) This section—

(a) does not apply where the date on which any non ratable land or stratum becomes ratable is on or after 1st January, 1973; and

(b) applies notwithstanding that the valuer-general makes a valuation on or after 1st January, 1973, in respect of any non ratable land or stratum that became ratable before that date.

(5) Valuations made pursuant to this section shall be entered in the valuation roll.

New sec.  
19B.

Valuation  
upon land  
or strata  
becoming  
ratable on  
or after 1st  
January,  
1973.

(i) by inserting next after section 19A the following new section :—

19B. (1) Where any non ratable land or stratum becomes ratable on or after 1st January, 1973, and at the date it becomes ratable has no valuation in the roll the valuer-general shall make a valuation—

(a) of the unimproved value; and

(b) if a rating or taxing authority, by instrument in writing, so requests, or the valuer-general decides to do so, of the assessed annual value,

of the land or stratum.

(2) If, on or after 1st January, 1973, any general valuation has been made since the date on which any land or stratum became ratable and that general valuation does not include the valuation of such land or stratum the valuer-general shall make a further valuation—

(a) of the unimproved value; and

(b)

*Valuation of Land (Amendment).*

- (b) if a rating or taxing authority, by instrument in writing, so requests, or the valuer-general decides to do so, of the assessed annual value,

of the land or stratum.

(3) Valuations made pursuant to this section shall, until the land or stratum concerned is included in a subsequent valuation which may be used for rating purposes, be deemed to be valuations furnished to the rating authority on the date as at which the valuations are being determined and have effect for the levying of any rates which are made and leviable upon unimproved values or assessed annual values, as the case may be.

(4) Valuations made pursuant to this section shall be entered in the valuation roll.

- (j) by omitting from section 26 wherever occurring the words “, are of the same class of tenure”; Sec. 26.  
(Where lands are to be included in one valuation.)
- (k) (i) by omitting from section 27 (1) the words “are not of the same class of tenure, or”; Sec. 27.  
(Where lands are to be separately valued.)
- (ii) by omitting from section 27 (2) the words “and of the same class of tenure”;
- (iii) by omitting from section 27 (3) the word “Where” and by inserting instead the words “Subject to subsection (3A), where”;
- (iv) by inserting next after section 27 (3) the following new subsections :—

(3A) If any general valuation has been made since a portion of a parcel of land which has been valued was sold, conveyed or resumed and the general valuation does not include

*Valuation of Land (Amendment).***No. 13, 1973**

include a valuation of that portion and of the portion remaining the valuer-general shall make a further valuation of each portion.

(3B) A valuation of a portion made pursuant to subsections (3) and (3A) shall, until the value of that portion is included in a subsequent valuation, made having regard to the sale, conveyance or resumption, which may be used for rating and taxing purposes, be used to the exclusion of any other valuation by any rating or taxing authority as the basis of any rate or tax levied or leviable in respect of any rating or taxing year following the sale, conveyance or resumption.

**Sec. 58.**  
(Unimproved value for purposes of other Acts.)

- (1) (i) by omitting from section 58 (2) the words "For the purposes" and by inserting instead the words "Subject to subsection (2A), for the purposes";
- (ii) by inserting in paragraph (i) of the proviso to section 58 (2) after the word "valuation" the words "where the valuation was made on or before 31st December, 1972, or at the date as at which the value was determined, where the valuation was made on or after 1st January, 1973";
- (iii) by inserting next after section 58 (2) the following new subsection :—

(2A) Where the unimproved value of any land is determined on or after 1st January, 1973, the allowance referred to in subsection (2) shall be calculated on the assumption that—

- (a) the allowance is being calculated at the date as at which the unimproved value is being determined; and

(b)

*Valuation of Land (Amendment).*

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- (b) any improvements referred to in subsection (2) in existence at the relevant date (as defined in section 14A (7)) were in existence at the date as at which that value is being determined. No. 13, 1973
- (iv) by omitting from section 58, where secondly occurring, the matter "(4)" and by inserting instead the matter "(5)";
- (v) by inserting at the end of section 58 the following new subsections :—

(6) Where the unimproved value of any land, the occupier of which is one of a number of occupiers authorised under Division 4 of Part II of the Water Act, 1912, to construct and use a joint water supply scheme, is determined as at a date on or after 1st January, 1973, a reference to profitable expenditure by an owner, occupier or lessee in subsection (2) shall, in respect of that joint water supply scheme, be deemed to include that part of the profitable expenditure that bears the same proportion to the total profitable expenditure incurred on such works as the amount contributed by such occupier bears to the total cost of such works.

(7) Subject to subsection (8), in respect of any land the occupier of which is one of a number of occupiers authorised under Division 4 of Part II of the Water Act, 1912, to construct and use a joint water supply scheme, the valuer-general may on or after 1st January, 1973, but before the next valuation of the unimproved value of the land ascertain an allowance referred to in subsection (2), notwithstanding that the unimproved value of the land is not being determined, and note that allowance on the valuation roll.

(8)

*Valuation of Land (Amendment).*

No. 13, 1973

(8) Any allowance referred to in subsection (7) shall—

- (a) be ascertained only in respect of such of the improvements referred to in subsection (2) as were in existence as at the date the last valuation of the unimproved value of the land was made; and
- (b) be ascertained on the assumption that the allowance is being calculated as at that date.

(9) An allowance ascertained under subsection (7) shall—

- (a) be subject to the provisions of subsections (2), (3) and (4) as if it were an allowance noted on a valuation roll in accordance with the provisions of subsection (2); and
- (b) be shown in any supplementary list supplied pursuant to section 49.

Sec. 58A.  
(Un-improved value of strata for purposes of Local Government Act.)

- (m) (i) by omitting from section 58A (2) the words "For the purposes" and by inserting instead the words "Subject to subsection (2A), for the purposes";
- (ii) by inserting next after section 58A (2) the following new subsection :—

(2A) Where the unimproved value of any stratum is ascertained on or after 1st January, 1973, the allowance referred to in subsection (2) shall be calculated on the assumption that—

- (a) the allowance is being calculated at the date as at which the unimproved value is being determined; and

(b)

*Valuation of Land (Amendment).*

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- (b) any improvements referred to in sub-section (2) in existence at the relevant date (as defined in section 14A (7)) were in existence at the date as at which that value is being determined.
- (iii) by omitting from section 58A (3) the words "Such allowance (if any)" and by inserting instead the words "Any allowance under this section";
- (n) by inserting in section 61A (1) after the words "any land or stratum" the words "made before 1st January, 1973".

No. 13, 1973

Sec. 61A.  
(Rating  
and taxing  
basis  
to be  
furnished  
in certain  
cases.)

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