

**VALUATION OF LAND AND LOCAL  
GOVERNMENT (AMENDMENT) ACT.**

**Act No. 66, 1961.**

An Act to provide for the valuation of strata; to provide for rebates of rates upon certain lands in certain cases; for these purposes to amend the Valuation of Land Act, 1916, the Local Government Act, 1919, and certain other Acts; to validate certain matters; and for purposes connected therewith. [Assented to, 11th December, 1961.]

Elizabeth II,  
No. 66, 1961

**B**E 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 :—

1. (1) This Act may be cited as the "Valuation of Land and Local Government (Amendment) Act, 1961".
- (2) The Valuation of Land Act, 1916, as amended by subsequent Acts and by this Act, may be cited as the Valuation of Land Act, 1916-1961.

Short title,  
citation  
and com-  
mencement.

(3)

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(3) This Act shall commence upon a day to be appointed by the Governor and notified by proclamation published in the Gazette.

Amendment  
of Act No. 2,  
1916.

(Part I)

Sec. 4.  
(Defini-  
tions.)

**2.** The Valuation of Land Act, 1916, as amended by subsequent Acts, is amended—

(a) (i) by inserting in subsection one of section four after the word "land" wherever occurring the words "or stratum";

(ii) by inserting immediately before the definition of "Taxes" in the same subsection the following new definition :—

"Stratum" means a part of land consisting of a space or layer below, on, or above the surface of the land, or partly below and partly above the surface of the land, defined or definable by reference to improvements or otherwise, whether some of the dimensions of the space or layer are unlimited or whether all the dimensions are limited; but refers only to a stratum ratable or taxable under any Act; and "strata" is the plural of stratum.

(iii) by inserting at the end of the same section the following new subsection :—

(3) Nothing in this Act relating to strata shall affect the provisions of the Conveyancing (Strata Titles) Act, 1961.

New secs.  
7A-7C.

(b) by inserting next after section seven the following new heading and sections :—

*Valuations of strata.*

Improved  
value of  
strata.

7A. (1) The improved value of a stratum is the capital sum which the fee-simple of the stratum might

might be expected to realise if offered for sale on No. 66, 1961 such reasonable terms and conditions as a bona-fide seller would require.

(2) In determining the improved value of any stratum being premises occupied for trade, business, or manufacturing purposes, such value shall not include the value of any plant, machines, tools or other appliances which are not fixed to the premises or which are only so fixed that they may be removed from the premises without structural damage thereto.

7B. (1) The unimproved value of a stratum is the capital sum which the fee-simple of the stratum might be expected to realise if offered for sale on such reasonable terms and conditions as a bona-fide seller would require assuming—

Unimproved  
value of  
strata.

- (a) that the improvements, if any, within the stratum and made or acquired by the owner or his predecessor in title had not been made: Provided that where the stratum is wholly or partly in an excavation it shall be assumed that the excavation of the stratum had been made;
- (b) that means of access to the stratum may be used, and may continue to be used, as they were being used, or could be used, on the date to which the valuation relates; and
- (c) that lands outside the stratum, including land of which the stratum forms part, are in the state and condition existing at the date to which the valuation relates; and, in particular, without limiting the generality of this assumption, that where the stratum consists partly of a building, structure, or work or is portion of a building, structure, or work, such building, structure, or work, to the extent that it is outside the stratum, had been made.

(2)

(2) Notwithstanding anything in subsection one of this section, in determining the unimproved value of a stratum it shall be assumed that—

- (a) the stratum may be used, or may continue to be used, for any purpose for which it was being used, or for which it could be used, at the date to which the valuation relates; **and**
- (b) such improvements may be continued or made in the stratum as may be required in order to enable the stratum to continue to be so used,

but nothing in this subsection prevents regard being had, in determining that value, to any other purpose for which the stratum may be used on the assumptions set forth in subsection one of this section.

Assessed  
annual value  
of strata.

7c. (1) The assessed annual value of a stratum is nine-tenths of the fair average annual value of the stratum, with the improvements (if any) therein: Provided that such assessed annual value shall not be less than five per centum of the improved value of the stratum.

(2) In determining the assessed annual value of any stratum being premises occupied for trade, business, or manufacturing purposes such value shall not include the value of any plant, machines, tools, or other appliances which are not fixed to the premises or which are only so fixed that they may be removed from the premises without structural damage thereto.

(3) In determining the assessed annual value of any stratum it shall be assumed that the stratum, with the improvements, if any, therein, is not subject to the provisions of the Landlord and Tenant (Amendment) Act, 1948.

3. The Valuation of Land Act, 1916, as amended by No. 66, 1961 subsequent Acts, is further amended:—

- Further  
amendment  
of Act No. 2,  
1916.  
(Part II.)
- (a) by inserting at the end of section fourteen the following new paragraph:—  
The provisions of this section shall apply, mutatis mutandis, to and in respect of strata.
- Sec. 14.  
(Valuations  
to be  
made.)
- (b) by inserting in subsection one of section fifteen after the words “or any part of it,” the words “or any stratum therein”;
- Sec. 15.  
(Forms to  
be sent out  
by valuer-  
general.)
- (c) by inserting at the end of subsection two of section sixteen the following words:—  
and in respect of each valuation of a stratum the following particulars:—
- Sec. 16.  
(Valuation  
rolls—  
particulars.)
- (i) the name and postal address of the owner of any estate of freehold in the land of which the stratum forms part, and the nature of his estate, together with the name of the beneficial owner of any such estate where the land is held in trust;
- (ii) the situation, description and dimensions of the stratum;
- (iii) the improved, unimproved and assessed annual values of the stratum.
- (d) (i) by inserting in subsection one of section seventeen after the words “improvements thereon” the words “or in the ownership, occupation, or dimensions of the stratum, or any alteration in the improvements therein”;
- Sec. 17.  
(Amend-  
ments.)
- (ii) by inserting in subsection two of the same section after the word “land” the words “or stratum”;
- (e) by inserting in subsection two of section eighteen after the word “land” the words “or the stratum”;
- Sec. 18.  
(When  
valuation  
made.)
- (f)

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Sec. 19.  
(Fresh valuations at any time.)

- (f) (i) by inserting in section nineteen after the word "land" the words "or any stratum";
- (ii) by inserting in the same section after the word "lands" the words "and strata";

Sec. 20.  
(New valuation on application.)

- (g) by inserting at the end of section twenty the following new subsection :—

(2) The following persons, that is to say—

the holder of an estate in fee-simple in the land of which a stratum forms part;

the mortgagee in possession of such land; and

any lessee or occupier of a stratum liable under any Act to pay any rate or tax to a rating or taxing authority in respect of his lease or occupation,

may by notice in or to the effect of the prescribed form and on payment of the prescribed fee require the valuer-general to make a new valuation of the stratum; and in any such case the new valuation shall be entered in the valuation roll.

Sec. 21.  
(Total value of interests in land.)

- (h) by inserting in subsection two of section twenty-one after the word "land" the words "or stratum";

Sec. 22.  
(Interests of lessors and lessees.)

- (i) by inserting in section twenty-two after the word "land" the words "or stratum";

New sec. 27A.

- (j) by inserting next after section twenty-seven the following new section :—

Separate valuations of strata.

27A. (1) Where strata owned by the same person and comprised in the same building, structure, or work are separately let to or occupied by different persons who under any Act are respectively liable to pay any rate or tax to a rating or taxing authority, the strata shall be separately valued.

(2)

(2) All other strata comprised in the same building, structure, or work shall be included in one valuation unless the valuer-general otherwise directs.

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Inclusion of strata in one valuation.

(k) by inserting next after section twenty-eight the following new sections :—

New secs. 28A and 28B.

28A. Where any stratum in respect of which one valuation would otherwise be made under this Act is situated partly in one district and partly within another the parts which are within such separate districts shall be separately valued.

Stratum in two or more districts.

28B. Where in an Act it is provided that a parcel of land separately valued under the Valuation of Land Act, 1916, or that Act as amended by any subsequent Acts, shall be a separate parcel for the purposes of the first mentioned Act, then in any such case a stratum or strata separately valued under this Act shall be a separate parcel for the purposes of the first mentioned Act.

Strata to be separate parcels for purposes of certain Acts.

4. The Valuation of Land Act, 1916, as amended by subsequent Acts, is further amended :—

Further amendment of Act No. 2, 1916. (Part III.)

(a) by inserting in subsection four of section twenty-nine after the word "land" wherever occurring the words "or stratum";

Sec. 29. (Notice of valuations to owner.)

(b) (i) by inserting in subsection one of section thirty-one after the word "owner" the words "or occupier";

Sec. 31. (Objection by rating or taxing authority.)

(ii) by inserting in the same subsection after the word "land" the words "or stratum";

(c)

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Sec. 32.  
 (Rating or taxing authority to notify valuer-general when occupiers, etc., liable to be rated or taxed.)

Sec. 34.  
 (Grounds of objection.)

(c) by inserting in subsection one of section thirty-two after the word "land" the words "or stratum";

(d) (i) by omitting from section thirty-four the word "The" and by inserting in lieu thereof the words "In relation to land the";

(ii) by inserting at the end of the same section the following new subsection :—

(2) In relation to a stratum the only grounds upon which objection may be taken under this Act are—

- (a) that the values assigned are too high or too low;
- (b) that the situation, description, or dimensions of the stratum are not correctly stated;
- (c) that strata which should be included in one valuation have been valued separately;
- (d) that strata which should be valued separately have been included in one valuation; and
- (e) that the person named in the notice is not the lessee, occupier, or owner of the stratum.



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5. The Valuation of Land Act, 1916, as amended by No. 66, 1961 subsequent Acts, is further amended:—

Further amendment of Act No. 2, 1916. (Part V.)

- (a) by inserting in section forty-eight after the word "land" wherever occurring the words "and strata"; (Furnishing valuation lists to authorities.) Sec. 48.
- (b) by inserting in subsection two of section fifty after the word "land" wherever occurring the words "or stratum"; (No alteration by rating or taxing authorities except authorised.) Sec. 50.
- (c) by inserting in section fifty-one after the word "lands" the words "and strata"; (New lists to replace old.) Sec. 51.
- (d) by inserting in subsection four of section fifty-eight after the words "this section" the words "or section 58A of this Act"; (Unimproved value of land for purposes of other Acts.) Sec. 58.
- (e) by inserting next after section fifty-eight the following new section:— New sec. 58A.

58A. (1) The unimproved value of a stratum determined under this Act shall be deemed to be the unimproved capital value of the stratum for the purposes of the Local Government Act, 1919. Unimproved value of strata for purposes of Local Government Act.

(2) For the purposes of this section on ascertaining the unimproved value of any stratum there shall be a reasonable allowance for profitable expenditure by the owner or occupier on visible and effective improvements (if any) which although

not

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not in the stratum have been constructed exclusively for the benefit of the stratum or the improvements therein.

(3) Such allowance (if any) shall be noted separately on the roll and on the notice of valuation and objection may be made thereto under this Act.

(4) Notwithstanding anything contained in this or any other Act, the rating or taxing authority in levying rates or taxes on the unimproved value shall levy rates or taxes, as the case may be, upon the amount of the unimproved value of the stratum after deducting therefrom the amount of any allowance made under subsection two of this section.

Sec. 59.  
(Improved value for purposes of other Acts.)

(f) by inserting in subsection one of section fifty-nine after the words "improved value" the words "of land and strata";

Sec. 60.  
(Assessed annual value for purposes of other Acts.)

(g) by inserting in subsection one of section sixty after the words "The assessed annual value" the words "of land and strata";

Sec. 61.  
(Values hereunder to be used as basis of rates, taxes, and duties.)

(h) by inserting in section sixty-one after the word "land" the words "or stratum";

Sec. 62.  
(Taxes and rates under any authority.)

(i) (i) by inserting in subsection one of section sixty-two after the word "land" where first occurring the words "or stratum";

(ii) by inserting in the same subsection after the word "lands" wherever occurring the words "or strata".

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6. The Valuation of Land Act, 1916, as amended by No. 66, 1961 subsequent Acts, is further amended:—

Further amendment of Act No. 2, 1916. (Part VI.)

- (a) by inserting in section sixty-five after the word "land" the words "or a stratum"; Sec. 65. (Stamp duties and death duties.)
- (b) (i) by inserting in section sixty-eight after the word "land" wherever occurring the words "or stratum"; Sec. 68. (Valuation for resumption purposes.)
- (ii) by inserting in subsection one of the same section after the word "lands" the words "or strata".

7. The Valuation of Land Act, 1916, as amended by subsequent Acts, is further amended:—

Further amendment of Act No. 2, 1916. (Part VII.)

- (a) by inserting in section seventy-one after the word "land" the words "or stratum"; Sec. 71. (Changes of ownership.)
- (b) by inserting in section seventy-two after the word "land" wherever occurring the words "and strata"; Sec. 72. (Boundaries of rating or taxing areas.)
- (c) by inserting in section seventy-three after the word "land" wherever occurring the words "or stratum"; Sec. 73. (Lessor to furnish copy of lease.)
- (d) by inserting in section seventy-four after the word "land" the words "or stratum"; Sec. 74. (Power of valuer-general, etc.)
- (e) by inserting in section seventy-eight after the word "land" the words "or stratum". Sec. 78. (Certificate in lieu of valuation of land.)

**8.**

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No. 66, 1961 **8.** Schedule Three of the Local Government Act, 1919,  
is amended :—

Amendment  
of Act No.  
41, 1919.  
(Schedule  
Three.)

- (a) by omitting from subsection one of section two the word "The" and by inserting in lieu thereof the words "Subject to the provisions of section 2A hereof the";
- (b) by inserting next after the same section the following new section :—

Unimproved  
capital value  
of strata.

2A. (1) Notwithstanding any other provision of this Schedule (excepting section sixteen), where the land to be valued consists of a stratum and is not a mine the unimproved capital value thereof shall be determined in accordance with the principles for the determination of unimproved value set forth in section 7B of the Valuation of Land Act, 1916-1961 :

Provided that there shall be a reasonable deduction for profitable expenditure by the owner or occupier on visible and effective improvements (if any) which although not in the stratum have been constructed exclusively for the benefit of the stratum or the improvements therein.

(2) The deduction (if any) under this section shall be noted separately in the valuation book and in the notice of valuation; and objection may be made thereto under this Schedule.

(3) Where strata owned by the same person and comprised in the same building, structure, or work are separately let to or occupied by different ratable persons they shall be separately valued.

(4) All other strata comprised in the same building, structure or work shall be included in one valuation, unless the council otherwise directs.

(5)

(5) Where any stratum is ratable for a particular rate in respect of any part thereof separate valuations shall be made of the whole and such part so ratable for a particular rate. No. 66, 1961

(6) A stratum or strata separately valued in accordance with this Schedule shall be a separate parcel of land for all purposes relating to the making and levying of rates under this Act.

(c) (i) by omitting from subsection three of section eighteen the word "The" and by inserting in lieu thereof the words "In relation to land other than a stratum the";

(ii) by inserting at the end of the same subsection the following new subsection :—

(3A) In relation to a stratum other than a mine the only grounds upon which objection may be taken under this section shall be—

- (a) that the values assigned are wrong;
- (b) that the situation, description, or dimensions of the stratum are not correctly stated;
- (c) that strata which should be included in one valuation have been valued separately;
- (d) that strata which should be valued separately have been included in one valuation;
- (e) that the person named in or served with the valuation notice as a ratable person in respect of the stratum is not such a ratable person;
- (f) that the stratum is not ratable or is not ratable to any particular rate.

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**No. 66, 1961** 9. The Local Government Act, 1919, as amended by subsequent Acts, is further amended by inserting next after section one hundred and thirty-nine the following new section : —

Further amendment of Act No. 41, 1919.

New sec. 139A.

Rebate to ratable person in respect of certain land.

139A. (1) Subject to the provisions of this section the ratable person (if any) in respect of a parcel of land vested in a public body shall be entitled to a rebate of twenty-five per centum of the general rate made and leviable thereon, or where upon objection by the council the Minister determines a lesser rebate, such lesser rebate.

The amount of any such rebate shall be written off and abandoned by the council.

(2) The rebate shall be allowed only where—

- (a) access to the parcel is wholly or substantially over other lands for which the public body provides at its own cost such services as materially benefit the parcel;
- (b) the parcel is included in the then current list referred to in subsection four of this section; and
- (c) the council has not objected to the inclusion of the parcel in the list or its objection has been dismissed.

(3) The rate notice shall state the amount of the rebate, and, where an objection has been lodged under this section, shall not be served unless and until the objection has been determined.

(4) A public body in whom is vested any parcel of land in respect of which the ratable person is entitled to a rebate under this section shall furnish to the council not later than the thirty-first day of October preceding the commencement of the year for which the rate is made a list setting forth the parcels of land of the nature referred to in paragraph (a) of subsection two of this section giving particulars of each parcel, the means of access thereto and the material services provided by the public body in respect thereof as at the thirtieth day of September in the year in which the list is furnished.

(5)

(5) If the council objects to the inclusion of No. 66, 1961 any parcel in the list, it shall serve notice of objection on the public body and on the Minister within two months after the list is furnished.

(6) The Minister may allow or dismiss any objection, but, before determining an objection, the Minister shall, if either the public body or the council so desires, afford them an opportunity of appearing before and being heard by a person appointed by the Minister for that purpose.

The decision of the Minister on an objection under this section shall be final.

(7) In this section—

“Access” and “means of access” include lifts, stairways, escalators and passageways in or upon a building, structure, work or excavation.

“Public body” means the Commissioner for Railways, the Maritime Services Board of New South Wales and any statutory authority representing the Crown which is proclaimed as a public body for the purposes of this section.

“Services” means cleaning, lighting, repairs and maintenance of any access and means of access.

**10.** Any valuation of a stratum ratable or taxable under any Act made or purporting to have been made before the commencement of this Act under the Valuation of Land Act, 1916, the Local Government Act, 1919, and any Act amending the same, shall be deemed to have been validly made and shall be deemed to be and always to have been valid and effectual for all purposes of the Valuation of Land Act, 1916-1961, the Local Government Act, 1919, as amended by subsequent Acts and by this Act, or any other Act under which such stratum was or is ratable or taxable until amended, varied, altered or a new valuation in respect thereof has been made under the Valuation of Land Act, 1916-1961, or the Local Government Act, 1919, as amended by subsequent Acts and by this Act.

Any

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No. 66, 1961 Any objection or proceeding in respect of any such valuation commenced but not disposed of before the commencement of this Act may be continued and dealt with under and in accordance with the provisions of the Valuation of Land Act, 1916-1961, or the Local Government Act, 1919, as amended by subsequent Acts and by this Act, as the case may be.

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