

**VALUATION OF LAND (RATING AND VALUATION)  
AMENDMENT ACT, 1983, No. 205**

**New South Wales**



ANNO TRICESIMO SECUNDO

**ELIZABETHÆ II REGINÆ**

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**Act No. 205, 1983.**

An Act to amend section 58D of the Valuation of Land Act, 1916, to make further provision with respect to the determination of rating base factors.  
[Assented to, 31st December, 1983.]

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See also Local Government (Rating and Valuation) Amendment Act, 1983.

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*Valuation of Land (Rating and Valuation) Amendment.*

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**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.**

1. This Act may be cited as the "Valuation of Land (Rating and Valuation) Amendment Act, 1983".

**Commencement.**

2. This Act shall be deemed to have commenced on 1st July, 1983.

**Amendment of Act No. 2, 1916.**

3. The Valuation of Land Act, 1916, is amended in the manner set forth in Schedule 1.

**Transitional provision—furnishing of rating base factors to councils.**

4. The Valuation of Land Act, 1916, as in force immediately before 1st July, 1983, continues to apply to and in respect of—

- (a) the furnishing to a council, before 1st January, 1984, by the Valuer-General of a general valuation list; and
- (b) the furnishing to a council, at any time, by the Valuer-General of a valuation (not being a valuation in a general valuation list) of the land value of any land, stratum or mine where the valuation is a valuation in relation to which a rate made by the council for the year commencing on 1st January, 1984, or any previous year is paid or payable,

as if this Act had not been enacted.

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*Valuation of Land (Rating and Valuation) Amendment.*

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SCHEDULE 1.

(Sec. 3.)

AMENDMENTS TO SECTION 58D OF THE VALUATION OF  
LAND ACT, 1916.

(1) Section 58D (1), definition of "new allowance"—

After the definition of "mine", insert:—

"new allowance", in relation to any land, stratum or mine, means the allowance noted, in accordance with section 58 or 58A, on the valuation roll in respect of the land, stratum or mine when the new value of the land, stratum or mine is ascertained and recorded in the valuation roll;

(2) Section 58D (1), definition of "notional allowance"—

After the definition of "new value", insert:—

"notional allowance", in relation to any land, stratum or mine, means the allowance calculated in accordance with section 58 or 58A in respect of the land, stratum or mine, as at the base date of the general valuation applicable in respect of the area of the council in which the land, stratum or mine is situated immediately before the last general valuation list is furnished to the council as referred to in subsection (2), as if—

- (a) the land, stratum or mine had been in existence and was ratable as that land, stratum or mine as at that base date;
- (b) the land or stratum was land or a stratum to which section 19B (2) applies or the mine was land to which section 19B (2) applies; and
- (c) any improvements referred to in section 58 (2) or 58A (2), as the case may require, at the date at which the calculation is made, were in existence as at that base date;

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*Valuation of Land (Rating and Valuation) Amendment.*

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SCHEDULE 1—*continued.*AMENDMENTS TO SECTION 58D OF THE VALUATION OF  
LAND ACT, 1916—*continued.*

## (3) Section 58D (1), definition of “old allowance”—

After the definition of “notional value”, insert:—

“old allowance”, in relation to any land, stratum or mine, means the allowance noted, in accordance with section 58 or 58A, on the valuation roll in respect of the land, stratum or mine when the old value of the land, stratum or mine is ascertained and recorded in the valuation roll;

## (4) Section 58D (2), (3)—

Before “the rating base factor” wherever occurring, insert “the rating base factors or”.

## (5) Section 58D (2)—

Omit “or (5)”, insert instead “, (4A), (5) or (5A)”.

## (6) Section 58D (3)—

Omit “(5)”, insert instead “(4A), (5), (5A)”.

## (7) Section 58D (4)–(5A)—

Omit section 58D (4) and (5), insert instead:—

(4) The rating base factors in respect of any land, stratum or mine which, prior to the recording of the new value in the valuation roll, was valued as that land, stratum or mine are, where the old value is less than the new value—

- (a) the old value plus one-third of the difference between the old value and the new value; and
- (b) the old value plus two-thirds of the difference between the old value and the new value.

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*Valuation of Land (Rating and Valuation) Amendment.*

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SCHEDULE 1—*continued.*AMENDMENTS TO SECTION 58D OF THE VALUATION OF  
LAND ACT, 1916—*continued.*

(4A) The rating base factor in respect of any land, stratum or mine which, prior to the recording of the new value in the valuation roll, was valued as that land, stratum or mine is, where the old value is greater than or equal to the new value, the same as the new value.

(5) The rating base factors in respect of any land, stratum or mine which, prior to the recording of the new value in the valuation roll, was not valued or was not valued as that land, stratum or mine are, where the notional value is less than the new value—

- (a) the notional value plus one-third of the difference between the notional value and the new value; and
- (b) the notional value plus two-thirds of the difference between the notional value and the new value.

(5A) The rating base factor in respect of any land, stratum or mine which, prior to the recording of the new value in the valuation roll, was not valued or was not valued as that land, stratum or mine is, where the notional value is greater than or equal to the new value, the same as the new value.

(8) Section 58D (6)—

Omit “or (5)”, insert instead “, (4A), (5) or (5A)”.

(9) (a) Section 58D (12)—

Before “rating base factor” where firstly occurring, insert “rating base factors or the”.

(b) Section 58D (12)—

Omit “rating base factor” where secondly occurring, insert instead “rating base factors or the rating base factor, as the case may require,”.

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*Valuation of Land (Rating and Valuation) Amendment.*

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SCHEDULE 1—*continued.*AMENDMENTS TO SECTION 58D OF THE VALUATION OF  
LAND ACT, 1916—*continued.*

## (10) Section 58D (13), (14)—

Omit the subsections, insert instead:—

(13) Subsections (4) and (10) of section 58 apply to and in respect of a rating base factor of any land in the same way as they apply to and in respect of the land value of land, and subsections (4) and (5) of section 58A apply to and in respect of a rating base factor of a stratum in the same way as they apply to and in respect of the land value of the stratum, except that, in relation to a rating base factor of any land and a rating base factor of a stratum—

- (a) where the old value is less than the new value and the old allowance is less than the new allowance—
  - (i) the amount to be deducted from a rating base factor determined in accordance with subsection (4) (a) is the old allowance plus one-third of the difference between the old allowance and the new allowance; and
  - (ii) the amount to be deducted from a rating base factor determined in accordance with subsection (4) (b) is the old allowance plus two-thirds of the difference between the old allowance and the new allowance;
- (b) where the old value is less than the new value and no allowance was calculated in accordance with section 58 or 58A in respect of the land, stratum or mine at the time the old value was recorded in the valuation roll but a new allowance has been calculated—
  - (i) the amount to be deducted from a rating base factor determined in accordance with subsection (4) (a) is one-third of the new allowance; and

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*Valuation of Land (Rating and Valuation) Amendment.*

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SCHEDULE 1—*continued.*

AMENDMENTS TO SECTION 58D OF THE VALUATION OF  
LAND ACT, 1916—*continued.*

- (ii) the amount to be deducted from a rating base factor determined in accordance with subsection (4) (b) is two-thirds of the new allowance; and
  - (c) where the notional value is less than the new value and the notional allowance is less than the new allowance—
    - (i) the amount to be deducted from a rating base factor determined in accordance with subsection (5) (a) is the notional allowance plus one-third of the difference between the notional allowance and the new allowance; and
    - (ii) the amount to be deducted from a rating base factor determined in accordance with subsection (5) (b) is the notional allowance plus two-thirds of the difference between the notional allowance and the new allowance.
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