



New South Wales

Valuation of Land Amendment Act 2006 No 38

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New South Wales

Valuation of Land Amendment Act 2006 No 38

Act No 38, 2006

An Act to amend the *Valuation of Land Act 1916* so as to make further provision with respect to valuations under that Act; and for other purposes. [Assented to 31 May 2006]

The Legislature of New South Wales enacts:

1 Name of Act

This Act is the *Valuation of Land Amendment Act 2006*.

2 Commencement

This Act commences on a day or days to be appointed by proclamation.

3 Amendment of Valuation of Land Act 1916 No 2

The *Valuation of Land Act 1916* is amended as set out in Schedule 1.

4 Repeal of Act

- (1) This Act is repealed on the day following the day on which all of the provisions of this Act have commenced.
- (2) The repeal of this Act does not, because of the operation of section 30 of the *Interpretation Act 1987*, affect any amendment made by this Act.

Schedule 1 Amendments

(Section 3)

[1] Section 14A Valuer-General to ascertain land values

Omit section 14A (2) and (3). Insert instead:

- (2) The Valuer-General may at any time value any parcel of land, either on his or her own initiative or:
 - (a) in the case of lands of the Crown, on the application of the public authority by or on whose behalf the land is held, or
 - (b) in the case of land within the Western Division (including land referred to in paragraph (a)), on the application of the Western Lands Commissioner, or
 - (c) in the case of land within the area of a rating or taxing authority (including land referred to in paragraph (a) or (b)), on the application of that authority.

[2] Section 14D Protected archaeological areas, wildlife districts, wildlife refuges and game reserves

Omit “or a conservation agreement under Division 7 of Part 4 of that Act,” from section 14D (1).

[3] Section 14I Valuing Crown lease restricted land

Omit section 14I (2). Insert instead:

- (2) Land is *Crown lease restricted* if it is subject to any of the following:
 - (a) a lease or licence, or a permit to enclose a road or watercourse, granted under Part 4 of the *Crown Lands Act 1989*,
 - (b) an incomplete purchase or permissive occupancy, or a perpetual lease, special lease or term lease, within the meaning of the *Crown Lands (Continued Tenures) Act 1989*,
 - (c) a lease under the *Forestry Act 1916*,
 - (d) in the case of lands of the Crown, a lease of a class or description prescribed by the regulations.

[4] Section 14K Assumption as to physical condition and manner of use of land

Omit “any other land” wherever occurring in section 14K (1) (b) and (2) (b).

Insert instead “the land, and any other land.”

[5] Section 14M

Omit the section. Insert instead:

14M Exclusion of allowances in certain circumstances

- (1) For the purposes of the *Land Tax Management Act 1956*, the land value of a parcel of land is taken not to include an allowance for profitable expenditure in respect of any land tax year:
 - (a) if the owner of the land was not the owner of the land when the profitable expenditure was incurred, or
 - (b) if the profitable expenditure was incurred by an occupier or lessee of the land, and the occupancy or lease has been transferred or surrendered or has expired since that expenditure was incurred, or
 - (c) in the case of land zoned or otherwise designated for use for any purpose (other than rural or non-urban purposes) under a planning instrument, if any building or structure has been erected or any works have been carried out on the land, or
 - (d) if the profitable expenditure was incurred more than 15 years before the date by reference to which the land value is being determined, or
 - (e) if, as at 31 December before the beginning of that year, the parcel of land was no longer owned by the person by whom the profitable expenditure was incurred,and land tax under that Act is to be assessed and levied accordingly.
- (2) For the purposes of the *Local Government Act 1993*, the land value of a parcel of land is taken not to include an allowance for profitable expenditure in respect of any rating year:
 - (a) if the owner of the land was not the owner of the land when the profitable expenditure was incurred, or
 - (b) if the profitable expenditure was incurred by an occupier or lessee of the land, and the occupancy or lease has been transferred or surrendered or has expired since that expenditure was incurred, or
 - (c) in the case of land zoned or otherwise designated for use for any purpose (other than rural or non-urban purposes) under a planning instrument, if any building or structure has been erected or any works have been carried out on the land, or

- (d) if the profitable expenditure was incurred more than 15 years before the date by reference to which the land value is being determined, or
 - (e) if, as at 30 June before the beginning of that year, the parcel of land was no longer owned by the person by whom the profitable expenditure was incurred,
- and rates and charges under that Act are to be assessed and levied accordingly.

[6] Section 14S

Omit the section. Insert instead:

14S Definition of “subdivider”

In this Division, *subdivider*, in relation to a lot in a deposited plan, means:

- (a) the person who, either alone or with any other person, owned the whole of the land comprising the lots in the plan immediately before registration of the plan, or
- (b) if, immediately before registration of the plan, the land referred to in paragraph (a) comprised two or more parcels, any person who, either alone or with any other person, owned the whole of the land comprising any one or more of those parcels.

[7] Section 14V Exclusion of subdivision allowances in certain circumstances

Insert at the end of section 14V (1) (b):

or

- (c) if, as at 31 December before the beginning of that year, the parcel of land was no longer owned by the subdivider,

[8] Section 14V (2) (c)

Insert at the end of section 14V (2) (b):

or

- (c) if, as at 30 June before the beginning of that year, the parcel of land was no longer owned by the subdivider,

[9] Sections 28 and 28A

Omit the sections. Insert instead:

28 Land or stratum in two or more districts

- (1) If different parts of any land or stratum in respect of which one valuation would otherwise be made under this Act are situated in different districts, the value of the land or stratum is to be apportioned so as to show the value of each part.
- (2) The value of each part is to bear the same proportion to the value of the whole as the area of each part bears to the area of the whole.

28A Land of which part only is ratable or taxable

If land in respect of which one valuation would otherwise be made under this Act is ratable or taxable as to part only, the part that is ratable or taxable is to be separately valued.

[10] Section 29 Notice of valuations to owner

Omit “within such time as is stated in such notice” from section 29 (3A).

[11] Section 29 (3B)

Omit the subsection. Insert instead:

- (3B) A person who objects to a valuation must notify each other person to whom notice of the valuation is required to be given under subsection (1):
 - (a) of the fact that he or she has made such an objection, and
 - (b) of the reasons for which he or she has made the objection.

[12] Section 58F Land rating factors—certain classes of lease from the Crown

Omit the section.

[13] Section 76 Copies of entries to be supplied

Insert before section 76 (2):

- (1) The Valuer-General may supply information as to valuations to any public authority (including any Government department) in the manner and to the extent and on the terms mutually agreed upon between the Valuer-General and the public authority or Department Head.

[14] Schedule 2 Savings, transitional and other provisions

Insert at the end of clause 1 (1):

Valuation of Land Amendment Act 2006

[15] Schedule 2, Part 5

Insert after Part 4:

**Part 5 Provisions consequent on enactment of
Valuation of Land Amendment Act 2006**

15 Definition

In this Part, *the 2006 amending Act* means the *Valuation of Land Amendment Act 2006*.

16 Retrospective valuations

An amendment made by the 2006 amending Act to this Act does not apply to any valuation of land that is made as at a date occurring before the commencement of that amendment.

17 Notice of objections

Section 29 (3B), as amended by the 2006 amending Act, does not apply to any objection to a valuation of land that had been made by an owner of the freehold estate in the land at any time before that subsection was so amended.

[Second reading speech made in—

Legislative Assembly on 10 May 2006

Legislative Council on 24 May 2006]

BY AUTHORITY