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Before you lodge an objection

Understand your land value

Understanding how your land is valued will help you provide the best information to support your objection.

Land value is the market value of the land only, as if it had sold on 1 July in the valuing year.

Land value does not include the value of:
- your home or other structures
- encumbrances like easements, rights of way, caveats and title covenants.

Land value does include:
- improvements to the land like draining, excavating, filling and clearing
- the physical effect of work within an easement, such as piping or transmission lines.

Compare your land value to property sale prices

Property sales are the most important factor valuers consider when preparing land values.

The valuation sales report lists a selection of the sales the valuer considered during the valuation process.

Property sales are the best information you can provide to support an objection to your land value.

Visit valuergeneral.nsw.gov.au for a sales report and sales information from across NSW.

You can also get a report by calling us on 1800 110 038.

Find more information

You can find more information to help you understand your land value on the Valuer General’s website.

Visit valuergeneral.nsw.gov.au for:
- land values from across NSW
- land value summaries
- valuation reports
- valuation policies and factsheets.

You can also call us on 1800 110 038.
Lodging an objection

If you still think your land value or property information is wrong after considering the information at valuergeneral.nsw.gov.au, you can lodge an objection with the Valuer General to have it reviewed.

You can lodge an objection to have your land value or property information reviewed if:

• the land value is too high or too low
• the area, dimensions or description of the land is/are wrong
• the valuations are not correctly apportioned
• the land should have been valued separately
• the land should have been valued with other land
• the concessions/allowances are wrong or missing
• the person named on your Notice of Valuation does not own, lease or occupy the land.

You have 60 days to lodge an objection. The last date to do this is printed on the front of your Notice of Valuation.

Land tax clients have 60 days from the issue date printed on their land tax assessment notice.

Who can lodge an objection?

Landholders can lodge an objection to the land value or property information on their Notice of Valuation or land tax assessment. Please see page 16 for information on lodging an objection to a strata scheme land value.

Landholders can also authorise someone else to lodge an objection for them.

We cannot accept objections made by a group petition. Each landholder must lodge their own objection addressing their concerns about their land value or property information.

How do I lodge an objection?

You can lodge your objection at valuergeneral.nsw.gov.au. You can also lodge an objection by filling out an objection form. You can get an objection form at valuergeneral.nsw.gov.au or by calling us on 1800 110 038.

If you are lodging an objection to the land value of more than one property, you will need to lodge a separate objection for each property.

In your objection you should tell us:

• why you think your land value or property information is wrong
• any concerns you have about your land value or property information
• anything you think might affect your land value.

The information you provide will help us do a thorough review. This booklet tells you about the best information you can provide to support an objection.

You can find information to help you lodge your objection at valuergeneral.nsw.gov.au. You can also call us on 1800 110 038 if you need help with your objection.
Objection checklist

- My objection is on the objection form.
- I have used a separate objection form for each property.
- I have attached any information or supporting documentation to my objection.
- I have completed all parts of the form.
- If the last date to object has passed I have provided detailed reasons why my objection is late.
- I have provided my contact details and signed the objection form.
- I have told all the other landholders that I am lodging an objection.
- I have kept a copy of my objection for my records.

Next steps
Please send your completed form to:

- Valuation Services
  Property NSW
  PO Box 745
  Bathurst NSW 2795
  or
- valuationenquiry@property.nsw.gov.au

Can I lodge a late objection?
We can sometimes accept late objections.

If the last date to object has passed, you will need to tell us why your objection is late.

We will consider your reason for lodging a late objection and the supporting information you provide when we decide if we can accept your objection.

Reasons for lodging a late objection include:

- When your Notice of Valuation or land tax assessment was issued:
  - you were experiencing an extended illness, injury or health issue
  - there had been a death or serious illness or injury in your family
  - you were overseas or away from home for an extended period.

- You were not able to get your supporting information by the last date to object. You will need to show us that you requested the information before the last date to object.

- You were waiting for information from another government authority.

- Your Notice of Valuation or land tax assessment was not delivered, or was delivered late.

- You have not received a Notice of Valuation as you did not own the property when the notice was issued.

Do I need to let anyone know I’m lodging an objection?

If your property is jointly owned or leased you will need to let the other landholders know you are lodging an objection.

You do not need to tell your council or Revenue NSW that you are lodging an objection. The Valuer General will tell them if your land value is amended. They will adjust your rates and taxes if they need to.
Objecting to the land value or property information on your Notice of Valuation

Your Notice of Valuation shows your land value and the property information the valuer used when determining your land value.

You can lodge an objection to the land value or property information on your notice.

The last date to object is printed on the front of your notice.

The Valuer General sends you a Notice of Valuation when your council receives new values for rating.

Most councils are using 1 July 2016 land values for rating, and are scheduled to receive new values as at 1 July 2019.
Objecting to a land value on your land tax assessment

Revenue NSW sends registered land tax clients a land tax assessment each year. The assessment notice shows the land value(s) Revenue NSW used to calculate your land tax. You can object to the individual land values on your assessment notice.

You have 60 days from the issue date printed on your assessment notice to lodge an objection.

If we have already reviewed the land value, you will need to provide new information to support your request for another review. We will consider the information you provide when we decide if we can accept your objection.

Finding your land value

Land values are listed in the supporting information schedule of your assessment notice.

The information schedule shows:
- the land values Revenue NSW used to calculate your land tax
- the taxable value of each property, and
- the average land value of each property.

The 2019 land value for land tax is the Valuer General’s 1 July 2018 land value.

The 2018 land value for land tax is the Valuer General’s 1 July 2017 land value.

The 2017 land value for land tax is the Valuer General’s 1 July 2016 land value.

### Supporting information (cont.)

<table>
<thead>
<tr>
<th>Name:</th>
<th>JOHN CITIZEN</th>
</tr>
</thead>
<tbody>
<tr>
<td>Client ID:</td>
<td>12345</td>
</tr>
<tr>
<td>Correspondence ID:</td>
<td>123456789</td>
</tr>
<tr>
<td>Issue date:</td>
<td>DD Month 2019</td>
</tr>
</tbody>
</table>

The assessment for the 2019 tax year is based on the following land owned as at 31 December 2018:

#### Aggregated land

<table>
<thead>
<tr>
<th>Land Item and property ID</th>
<th>Notes</th>
<th>% Owned</th>
<th>Land Taxable Value $</th>
<th>Surcharge Taxable Value $</th>
<th>2017 $</th>
<th>2018 $</th>
<th>2019 $</th>
<th>Average land value $</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Unit 99 12-14 SAMPLE ST SAMPLETOWN PID - 99999</td>
<td></td>
<td>100</td>
<td>317 500</td>
<td>Not applicable</td>
<td>274 167</td>
<td>319 167</td>
<td>359 167</td>
<td>327 560</td>
</tr>
<tr>
<td>99 SAMPLE RD SAMPLETOWN PID - 1234567</td>
<td></td>
<td>50</td>
<td>470 186</td>
<td>Not applicable</td>
<td>837 000</td>
<td>961 000</td>
<td>1 023 000</td>
<td>943 333</td>
</tr>
<tr>
<td><strong>Total aggregated land value</strong></td>
<td></td>
<td></td>
<td>$787 686</td>
<td></td>
<td>217 666</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Assessment calculation: Land Tax**

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Aggregated taxable land value</td>
<td>787 686</td>
</tr>
<tr>
<td>Less threshold</td>
<td>912 000</td>
</tr>
<tr>
<td>Tax $100 plus balance @ 1.6%</td>
<td>1630.65</td>
</tr>
<tr>
<td>Less secondary deduction</td>
<td>1087.33</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td><strong>$543.30</strong></td>
</tr>
<tr>
<td><strong>Total tax payable</strong></td>
<td><strong>$543.30</strong></td>
</tr>
</tbody>
</table>
Supporting information

Please read this section to find the best information to support your objection.

Land value is too high or low

Sales evidence

The best information to support an objection is sale prices of similar properties. You should use sales from around 1 July in the valuing year, if available. Please include the addresses, sale dates and details of how each property is or is not like yours.

You can use sales from the valuation sales report to support an objection. You can also find sales information at valuergeneral.nsw.gov.au.

Example of supporting information:

This local property is a similar size to mine. This sale supports a lower land value.

- 29 Piper Street sold for $394,000 in February 2018 and has an adjusted land value of $148,150. The land area and views are similar to mine.

Features of the land

You can tell us if you are concerned that we have not considered the features of your land when determining your land value.

Features of the land our valuers consider when comparing sales evidence to the land they are valuing include:

- the land’s location and views
- the nearby development and infrastructure
- the land’s size and shape
- the land’s soil type (for rural properties)
- whether the land is flood prone, or in a fire zone.

Examples of supporting information:

My land value is $400,000. Our ocean views have been blocked by a house that was built last year. I think this has reduced the value of my land. A property in our street (number 25) of the same size without views sold for $350,000 in June 2018. I have attached a photograph to show how our view has been blocked.

Floods have caused erosion on parts of my property and have reduced the amount of useable land by two hectares.

Surrounding land values

You can tell us if you are concerned that your land value is wrong because it is higher or lower than surrounding properties. However, when we review your land value we need to consider whether the value is in line with the market evidence. This means we will compare your land value with sale prices of similar properties.
Example of supporting information:

- My neighbour’s property is larger than mine, but has a lower land value. It also has a better view and the land value is $50,000 less than mine.

Past land values

You can tell us if you are concerned that your land value is wrong because it has increased or decreased from past land values. However, when we review your land value we need to consider whether the value is in line with the market evidence. This means we will compare your land value with sale prices of similar properties.

Example of supporting information:

- My land value has increased by 50% compared to the last one. Reports in the local paper suggest house prices in my area have only increased by 20% over that time.

The area, dimensions or description of the land is/are wrong

If you believe that any of the property information shown on your Notice of Valuation is not correct, you can ask us to review it.

You should tell us why you believe there is an error.

Examples of supporting information:

- I have had a survey completed and the area is different to my Notice of Valuation.
- There is an easement which is not shown on my Notice of Valuation.

Land values do not include improvements or encumbrances like easements, rights of way, title covenants, caveats and land use restrictions. However, they do take into account the physical effect of works within an easement, such as piping or transmission lines and how these works may restrict the way your land can be used.

The valuations are not correctly apportioned

Land values are apportioned when:

- land is developed or used partly for commercial purposes and partly for residential purposes. These are Mixed Development Apportionment Factors (MDAF) or Mixed Use Apportionment Factors (MUAF). The apportionment is the percentage that the rental value of the commercial part of the property represents compared to the total rental value of the property.
• the site of a building comprises more than one parcel of land, subdivided horizontally. The apportioned value is the proportion of the rental value of that part of the building compared to the building’s total rental value.

• land is in two or more local government areas. In these cases the apportioned value of each part of the land is based on the proportional area of the total property contained in each local government area.

• part of a parcel of land is subject to a particular rate or tax such as an apportionment for sewer rating. In this case the apportioned value is that part of the total value of the property that is represented by the value of the apportionment area.

If you believe the apportionment of your land value is not correct you can ask us to review it.

**Example of supporting information:**

My property consists of a shop at the front with a flat adjoining to the rear. The market rental for the flat is $500 per week and for the shop is $1,000 per week. I believe the current MDAF of 80% is too high and that the correct MDAF is 67%.

**Land should have been valued separately**

We may be able to value parcels of land separately if the parcels:

• are owned by different people
• are separately leased
• do not adjoin or are separated by a road
• are adapted for separate use.

Please let us know if your land meets this criteria.

**Land should have been valued with other land**

We may be able to value separate parcels of land together if they are:

• owned by the same person
• adjoining
• not partly leased, and
• not adapted for separate use.

We may be able to value separate parcels of rural land together if they are:

• owned by the same person
• worked as one holding for agricultural or pastoral use, and
• not partly leased.

Please let us know if your land meets this criteria.
Concessions or allowances are wrong or missing

Concessions and/or allowances applying to your land may reduce the land value on which you are liable to pay rates and taxes. If a concession or allowance applies to your land, it should be printed on your Notice of Valuation or land tax assessment.

Allowances include profitable expenditure (onsite/offsite) and subdivision allowance. Properties that are listed on the State Heritage Register are entitled to a heritage concession.

If you believe you are entitled to a concession or allowance, or if you believe the amount applied to your land is wrong, you need to include the following supporting information:

• the type of concession or allowance to which you are objecting
• the amount of the concession or allowance currently showing on your Notice of Valuation or land tax assessment
• the amount you think it should be
• details of the nature, date and cost of any works for profitable expenditure allowances.

Examples of supporting information:

My property is listed in the State Heritage Register but a heritage value is not listed on my Notice of Valuation. I have included a copy of the listing.

I developed my land two years ago. The subdivision and profitable expenditure allowances have not been provided with my land value. As the land has not been sold, I believe these allowances still apply. I have included details of the nature, date and cost of the works undertaken with my objection.

Concessions and allowances apply to the land only and do not relate to any concessions or allowances that may apply to your personal circumstances, such as pensioner concessions.

The person named on the Notice of Valuation does not own, lease or occupy the land

If the ownership details on your Notice of Valuation are wrong you can let us know by calling 1800 110 038. We will check the ownership details against the Certificate of Title.

You can also let us know by lodging an objection.
The review process

When we receive your objection, we will assign you a review coordinator. Your coordinator will be your contact person during the review process.

Your coordinator will check your objection to make sure you have provided all the information we need. They will call you to let you know if we need more information.

We will write to you to let you know we have accepted your objection. The letter will include your coordinator’s name and contact details.

Reviewing your land value

If you have requested a review of your land value, a valuer who did not make the original valuation will review your land value.

During the review, the valuer will:

• contact you to discuss your concerns
• examine the concerns you raise and the information you provide
• compare your land value to sale prices of similar properties.

The valuer will consider the sales that are available when they are reviewing your land value. This may include sales that were not available when your land value was determined.

We will write to you to let you know the valuer’s recommendation before we finalise your objection.

You will have 21 days to let us know if you have any questions or concerns, or want to give us more information. We will address your questions or concerns before finalising your objection.

If we do not hear from you we will determine your objection based on the valuer’s recommendation.

Reviewing your property information

If you have requested a review of your property information, we will review the information and make any necessary changes.

If we amend your property information, we will check to see if the change will affect your land value. If the change does affect your land value we will prepare a new one.

We will send you a new Notice of Valuation if we change your property information or land value.

We may contact you to discuss your request.
The outcome of your objection

We will write to you with the outcome of your objection within 90 days.

We will tell your council and Revenue NSW if we change your land value. They will adjust your rates and taxes if they need to.

Check the status of your objection online

You can check the status of your objection online using the objection enquiry facility on the valuation portal. You can access the valuation portal through the Valuer General’s website at valuergeneral.nsw.gov.au.

Questions and concerns

You should contact your coordinator if you have any questions or concerns about the review process, the valuer’s recommendation or the outcome of your objection. You will find your coordinator’s details in the letters we send you.
Objecting to your rural land value

Rural land is land zoned for rural use or where rural activities are permitted.

Property sales are the best information you can provide to support an objection to your rural land value.

When you are comparing property sales to your land, you may consider:

- land classification
- soil type
- land size
- access
- location
- highest permitted use
- productivity of the land
- property market conditions at 1 July in the year of valuation
- value as a lifestyle block.

If you cannot find sales of comparable properties in your area from around 1 July in the valuing year, you may need to consider sales from other areas or other valuing years.

You can find sales information at valuergeneral.nsw.gov.au.

Example of supporting information:

I think my land value is too high. My property consists of 500 hectares of level cleared land suitable for cropping and 100 hectares of timbered land used for grazing. These sale prices support a lower land value.

- 1865 Golden Highway, Greendale, sold for $1 million in March 2018. It has the same land mix and is roughly the same size as mine.
- 100 hectares of timbered land with no building right at 1245 Dixons Crossroad, Sandgate, sold for $625 a hectare in January 2018.
- Some good arable land like mine at 984 Baldock Road, Murray, sold for $1,875 a hectare in September 2018.
Strata scheme objections

The Valuer General determines the land value for the whole site of a strata scheme. Strata scheme objections must be for the land value for the whole site of the strata scheme.

Your council and Revenue NSW use the land value of your individual strata unit to work out your council rates and land tax.

A unit’s land value is a portion of the total strata scheme land value, based on the unit entitlement in the strata plan.

The Valuer General does not allocate unit entitlement. If you have questions or concerns about unit entitlement, please call NSW Fair Trading on 13 32 20 or visit fairtrading.nsw.gov.au.

Unit owners can find the land value for the whole site of the strata scheme and their individual strata unit land value at valuergeneral.nsw.gov.au.

Objecting to your strata scheme land value

Notice of Valuation

The Valuer General sends a Notice of Valuation to the representative of a strata scheme at least every three years. The notice shows the land value for the whole site of the strata scheme.

The Valuer General does not issue a notice to each unit owner.

The strata scheme’s representative can lodge an objection with the Valuer General if they are not satisfied with the strata scheme land value on the notice.

Unit owners cannot lodge an objection to the strata scheme land value on a Notice of Valuation.

Unit owners should contact their strata scheme representative if they are concerned about the land value for the scheme.

Land tax assessment

Revenue NSW sends registered land tax liable unit owners a land tax assessment each year. The assessment notice shows the land value of the owner’s strata unit.

Land tax liable unit owners can lodge an objection with the Valuer General if they are not satisfied with their land value. The objection must be to the land value for the whole site of the strata scheme.

The owner of a strata scheme can also lodge an objection.

Supporting information for strata scheme objections

The best supporting information will generally be sales of development sites suitable for strata units. You can also use sales of individual units to support your objection.
Heritage properties

We value heritage properties under these Acts:

*Heritage Act 1977, sections 124 and 125*

We use this for properties listed on the State Heritage Register. The value used for rating and taxing reflects the impact of the heritage listing. It is called the heritage value. It is separate to the land value.

*Valuation of Land Act 1916, section 14G*

We use this for properties that are heritage restricted by a planning instrument, like a local or regional environmental plan. The land value used for rating and taxing reflects the impact of the heritage restriction.
Legislation and policies

The *Valuation of Land Act 1916* (the Act) establishes the Valuer General as the independent officer responsible for ensuring the integrity of land valuations in NSW. Under the Act, the Valuer General is responsible for:

- maintaining the Register of Land Values
- making and ensuring the integrity of valuations of land
- dealing with objections and appeals against valuations
- entering into, managing and monitoring valuation service contracts.

The Valuer General delegates the operation of the valuation system to Property NSW, a division of the Department of Finance, Services and Innovation.

Other relevant legislation includes:

- *Heritage Act 1977*
- *Land Tax Management Act 1956*
- *Local Government Act 1993*


Policies

The Valuer General makes policies to guide valuers on the methods to use and factors to consider when making valuations. You can find the Valuer General’s policies at [valuergeneral.nsw.gov.au](http://valuergeneral.nsw.gov.au).

Appeals

If you are not satisfied with the determination of your objection, you can appeal it in the Land and Environment Court of NSW.

To find out from the court how to make an appeal:

- call (02) 9113 8200
- write to GPO Box 3565, Sydney NSW 2001
- visit Level 4, Windeyer Chambers, 225 Macquarie Street, Sydney NSW 2000.

Under section 38 of the *Valuation of Land Act 1916* you have 60 days from the date of issue of your objection determination letter to lodge your appeal.