



Valuer General's Policy

September 2020

Out of date objections

What This policy provides guidance on the circumstances for acceptance of objections received after the last date to object.

How This policy outlines what information the Valuer General will consider when deciding whether to accept an out of date objection. The decision will be based on the individual circumstances as they pertain to this policy only; any effect on rates or taxes cannot be considered.

Why This policy will ensure that the Valuer General's acceptance of out of date objections is:

- fair and consistent
- transparent
- in line with the *Valuation of Land Act 1916* (Valuation of Land Act).

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1 Policy

1.1 Scope

Out of date objection

This policy provides direction in determining whether to accept or reject an out of date objection.

An objection is out of date if it is lodged with the Valuer General outside the 60-day statutory timeframe prescribed in section 35 of the Valuation of Land Act 1916 (Valuation of Land Act).

The Valuer General has the discretion to accept out of date objections under section 35A of the Valuation of Land Act.

To accept an out of date objection, it must be provided on the prescribed form and include a valid ground for objection as described in section 34 of the Valuation of Land Act.

The landholder must include sufficient information in writing to support their contention for objection as described in the Valuer Generals' published review process guide.

1.2 Reasons for accepting out of date objections

Reasons for acceptance

Notice of Valuation

S35A of the Valuation of Land Act provides 60 days for an objection to be lodged. This is considered sufficient time to prepare and lodge an objection in the absence of exceptional and/or unexpected circumstances.

Only someone who has received a Notice of Valuation or land tax assessment can lodge an objection or authorise someone else to do it for them.

For an out of date objection to be accepted, the landholder must first provide a valid reason being exceptional and/or unexpected circumstances why the objection was lodged outside the 60-day time period required by the Valuation of Land Act.

Out of date objections *may* be accepted at the discretion of the Valuer General where the objector demonstrates that the objection was lodged at the earliest reasonable opportunity after the following exceptional and/or unexpected circumstances which prevented the landholder from lodging an objection within the prescribed time:

- The landholder suffered an unexpected serious illness, injury or health issue
- There had been a death or unexpected serious illness or injury in the family
- The landholder was unexpectedly out of the country or away from home for an extended period when the Notice of Valuation or land tax assessment was issued.
- Other exceptional and/or unexpected circumstances, however these circumstances need to be well explained.

The Valuer General is not bound to accept an out of date objection for any of the above reasons for late lodgement.

1.3 How far back can an objection be accepted

Accepting out of date objections for local government valuations

A new valuation list is issued to Councils at least once every 3 years. When this occurs, Notices of Valuation are issued to each landholder. From time to time, a supplementary valuation may issue to reflect changes in the land or its use.

General Valuations

The Valuer General *may* accept an out of date objection only for the land value issued on the Notice of Valuation for which the landholder wishes to lodge an objection.

Accepting out of date objections for land tax valuations

Land tax assessments are issued for land tax liable property annually. Land tax assessments are determined on an average of the last 3 years land values as recorded on the assessment.

The Valuer General may accept an out of date objection as far back as the oldest land value recorded on the landholder's current land tax assessment.

2 References

2.1 Definitions

General valuations	General valuations are those made for local government rating.
land value	Value of the land excluding any structures or improvements but including land improvements. See section 6A of the Valuation of Land Act for a full explanation.
Land Tax Assessment	A Land Tax Assessment is provided to landholders by the Office of State Revenue. The assessment includes their land tax liability and the land values of any properties used to determine the taxable amount.
General valuations	General valuations are those made for local government rating.
objection	Where a landholder has been provided a notice of valuation or land tax assessment, the Valuation of Land Act provides the right to object to the land value recorded on those notices.
Notice of Valuation	The Valuer General is required to provide a Notice of Valuation to all landholders and rate paying lessee's following new valuations being provided to local government.

2.2 Laws and policies

Governing NSW law

Valuation of Land Act 1916 (Valuation of Land Act)

Land Tax Management Act 1956

3 Context

3.1 Role of the Valuer General

The Valuer General for NSW

In NSW, the *Valuation of Land Act 1916* establishes the Valuer General as the independent statutory authority responsible for ensuring the integrity of land valuations in NSW.

The Valuer General outsources most valuation services under contract to private valuation firms. All valuation services provided by contract valuers are subject to a rigorous quality assurance process prior to issue to landholders.

The Valuer General is committed to an open and transparent objection process that is easy for landholders to understand.

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Document control

Approval

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Dr David Parker, Valuer General	 08 September 2020

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