

Valuer General


valuergeneral.nsw.gov.au



Out of date objections

Policy

February 2024



Acknowledgement of Country

The office of the Valuer General and Valuation NSW acknowledges that we stand on Aboriginal land. We acknowledge the Traditional Custodians of the land, and we show our respect for Elders past and present through thoughtful and collaborative approaches to our work, seeking to demonstrate our ongoing commitment to providing places in which Aboriginal people are included socially, culturally, and economically.

Published by the NSW Valuer General

valuergeneral.nsw.gov.au

Out of date objections

Revised: February 2024

ISSN: 2203-9600

Department reference number: VG23/78

More information

Enquiries relating to this guidance note should be addressed to the office of the Valuer General via email to valuergeneral@dpie.nsw.gov.au.

Copyright and disclaimer

© State of New South Wales through the NSW Valuer General 2024. Information contained in this publication is based on knowledge and understanding at the time of writing and is subject to change.

This document is intended to provide guidance only. Before relying on any material contained within this document, readers should obtain legal or professional advice suitable to their particular circumstances.

For more information, please visit valuergeneral.nsw.gov.au/copyright.

Contents

- Introduction 4**
 - 1.1 Purpose 4
 - 1.2 Background..... 4
 - 1.3 Legislation Error! Bookmark not defined.
- Recommended Approach Error! Bookmark not defined.**
 - 1.4 Scope 5
 - 1.5 Reasons for accepting out of date objections..... 5
 - 1.6 How far back can an objection be accepted?.....6
- References..... 7**
 - Definitions.....7
 - References and related documents.....7

Introduction

1.1 Purpose

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

This policy outlines information the Valuer General will consider when deciding whether to accept an out of date objection.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.

This policy will ensure that the Valuer General's acceptance of out of date objections are:

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

1.2 Background

In NSW, the Act establishes the Valuer General as the independent statutory officer responsible for ensuring the integrity of land valuations in NSW.

Valuation NSW carry out functions on behalf of the Valuer General under formal delegations.

Policy

1.3 Scope

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

1.4 Reasons for accepting out of date objections

1.4.1 Reasons for acceptance

Section 35A of the 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 Act.

Out of date objections may be accepted at the discretion of the Valuer General where the objector demonstrates 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.

1.5 How far back can an objection be accepted?

1.5.1 Accepting out of date objections for local government valuations

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

The Valuer General may accept an out of date objection only for the land value issued on the Notice of Valuation.

1.5.2 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 three 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.

References

Definitions

Term	Meaning
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	Provided to landholders by Revenue NSW. 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.

Related documents and legislation

- [Valuation of Land Act 1916](#)
- [Land Tax Management Act 1956](#)