

# Valuer General's Policy

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## Land to be valued

### What

This policy provides guidance regarding what lands are required to be valued under the *Valuation of Land Act 1916*.

### How

Section 14A the *Valuation of Land Act 1916* provides authority for the Valuer General to ascertain land values.

Section 7D outlines when the Valuer General is not required to determine certain valuations.

Section 9A outlines the Valuer General's authority to make a private valuation of land.

Division 2 includes further provisions concerning the valuation of land.

### Why

This policy will ensure that parcels of land are included on the register of land values in a way that is:

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

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# 1 Policy

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## 1.1 Background

Section 14A of the *Valuation of Land Act* 1916 authorises the Valuer General to ascertain land values each year for each parcel of land in New South Wales, other than –

- (a) lands of the Crown, or
- (b) land that is within the Western Division and is not within the area of a rating or taxing authority.

## 1.2 Valuer General is not required to determine certain valuations

Section 7D(1) of the *Valuation of Land Act* 1916 authorises that the Valuer General is not required to determine certain valuations including;

- (a) improved value of any land, or;
- (b) assessed annual value of any land except where the Valuer General is requested, in writing, to do so by a rating or taxing authority.

Section 7D(2A) of the *Valuation of Land Act* 1916 outlines that the Valuer General is not required to make any valuation relating to a rating or taxing authority if, at the time at which the valuation would be determined, the valuation would not at any time be used for the purpose of any rate or tax which may be payable to the authority.

The Valuer General does not determine the rateability or land tax liability of land.

Rateability of land, including liability is determined under Parts 6 and 7 of the *Local Government Act*, 1993.

Land Tax liability is determined under Parts 3 and 4 of the *Land Tax Management Act*, 1956.

## 1.3 Private valuations by the Valuer General

The Valuer General may make a valuation of land at the request of any person (a *private valuation*) for the purposes of any agreement or other arrangement between parties (a *private agreement*) that requires the valuation to be made by the Valuer General, as outlined in Section 9A of the *Valuation of Land Act* 1916.

The making of a private valuation under this section is at the discretion of the Valuer General.

Section 8(5) of the *Valuation of Land Act*, 1916 enables the Valuer General to delegate the making of a private valuation to any person.

Section 13H of the *Valuation of Land Act*, 1916 provides for the Valuer General to make a private valuation on the recommendation of a contract valuer.

## 1.4 Land becoming rateable

Where any non-rateable land becomes rateable on or after 1 July 1977, the Valuer General is required to determine a valuation of the land as outlined in Section 19B of the *Valuation of Land Act 1916*.

## 1.5 Crown Lease Restricted land

Section 14I of the *Valuation of Land Act 1916* directs the Valuer General in the determination of land values for land that is Crown Lease restricted

Land is Crown Lease restricted if it is subject to any of the following;

- A holding or enclosure permit within the meaning of the *Crown Land Management Act 2016*,
- A continued permissive occupancy within the meaning of Schedule 1 of the *Crown Land Management Act 2016*,
- A lease under the *Forestry Act 2012*,
- In the case of lands of the Crown, a lease of a class or description prescribed by Section 4, *Valuation of Land Regulation, 2012*.

## 1.6 Appendix 1 - Examples of land that are required to be valued

Properties
<b>Freehold land</b>
<b>Crown Land – Leased, Managed or Devolved</b>
-Licences
-Permissive Occupancies
-Occupation Permits
-Enclosure Permits
-Crown Reserves – including those dedicated or reserved for public cemetery
-Public Reserves – including those for future public recreation or use, and those in the name of a Trustee (including local councils)
-Perpetual leases
-Special leases
-Incomplete Purchases
-Forest permits and leases
-Western Land Leases
-Crown land in the Western Division (upon application from the Western Lands Commissioner, or a rating or taxing authority – for the purpose of determining a rate or tax liability and assessment)
<b>State, Local Government, Corporate and privately owned land used for public or private purposes</b>
-Cemeteries
-Schools and educational facilities
-Sporting facilities
-Hospitals, health, and aged care facilities
-Churches, places of worship
-Privately owned road – not vested in local council or declared to be public road for the purposes of the Roads Act 1993
-Railway land – subject to a lease
-Overland pipelines – subject to a lease
-Gaols
-Public halls, function centres
-Drainage reserve
-State Government owned land in NSW – regardless of state or territory owner

Properties
-Local Government owned land
-Land owned by essential service providers including; water supply, electricity, telecommunications
-Aboriginal Land Council owned land
-Land occupied by mines and quarries

## 1.7 Appendix 2 - Examples of land that is not required to be valued

Properties
Crown Land – unleased / unmanaged
Forestry Land – unleased
National Parks – unleased
Commonwealth owned land – leased or unleased
Public Roads – owned or vested in local councils and roads declared to be public road for the purposes of the <i>Roads Act 1993</i>
Crown Road – unleased / unreserved
Railway land – unleased
Rivers and creeks
Oyster leases below highwater mark (HWM)
Unleased land below highwater mark owned by Transport for NSW (formerly RMS, Waterways, MSB)
Harbours and dams – unleased
Land that is not within the area of a rating or taxing authority (unincorporated areas) – except upon application from a rating or taxing authority
Undefined residue land as defined on a Certificate of Title
Crown land in the Western Division – except upon application from the Western Lands Commissioner, or a rating or taxing authority
Land that is not subject to any rate or tax at any time

## 2 References

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### 2.1 Laws and policies

#### **Governing NSW law**

*Valuation of Land Act 1916*

Section 14A, Section 7D, Section 9A, Section 19B and Division 2

## 3 Context

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### 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 officer responsible for ensuring the integrity of land valuations in NSW.

The Valuer General delegates some of these functions to Valuer General NSW staff and 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.

## Copyright

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## Document control

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### Approval

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Dr David Parker, Valuer General	 24 April 2022

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