

**Valuer General**


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# Land to be valued

Guidance Note

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.

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## 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](mailto:valuergeneral@dpie.nsw.gov.au).

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# Introduction

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## 1.1 Purpose

This document is intended to provide guidance regarding what lands are required to be valued by the Valuer General under the *Valuation of Land Act 1916* (the Act).

This guidance note will ensure that parcels of land are included on the register of land values in a way that is consistent, transparent, and in line with the Act.

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## 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. Some valuation services may also be contracted out to private valuation firms. All valuation services are subject to a rigorous quality assurance process prior to issue to landholders.

# Recommended Approach

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## 1.3 Valuer General is authorised to ascertain land values

Section 14A of the Act authorises the Valuer General to ascertain land values each year for each parcel of land in NSW, 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.

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

Section 7D(1) of the Act 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 Act 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.

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## 1.5 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 Act.

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## 1.6 Crown lease restricted land

Section 14I of the Act 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.

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## 1.7 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 Act.

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

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

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

# Appendices

## Appendix 1 – examples of land that are required to be valued

### Properties

#### Freehold land

##### Crown Land – leased, managed or devolved

- 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)

#### State, Local Government, Corporate and privately owned land used for public or private purposes

- Cemeteries
- Schools and educational facilities
- Sporting facilities

## Properties

- 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

- 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



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## 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 Roads Act, 1993

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

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