



New South Wales

Valuation of Land Amendment Bill 2000

Explanatory note

This explanatory note relates to this Bill as introduced into Parliament.

Overview of Bill

The object of this Bill is to amend the *Valuation of Land Act 1916* (***the 1916 Act***) so as:

- (a) to extend the provisions of that Act to valuations for the purposes of the *Land Tax Management Act 1956* (***the 1956 Act***), and
- (b) to align the valuing procedures under the 1916 Act with the valuing procedures that currently apply under the 1956 Act, and
- (c) to make a number of amendments by way of statute law revision.

The Bill also makes consequential amendments to the 1956 Act and to a number of other Acts.

Outline of provisions

Clause 1 sets out the name (also called the short title) of the proposed Act.

Clause 2 provides for the commencement of the proposed Act on a day or days to be appointed by proclamation.

Clause 3 is a formal provision giving effect to the substantive amendments to the *Valuation of Land Act 1916* set out in Schedule 1.

Clause 4 is a formal provision giving effect to the statute law revision amendments to the *Valuation of Land Act 1916* set out in Schedule 2.

Clause 5 is a formal provision giving effect to consequential amendments to the *Land Tax Management Act 1956* set out in Schedule 3.

Clause 6 is a formal provision giving effect to consequential amendments to other Acts and instruments set out in Schedule 4.

Extension of the 1916 Act to land tax valuations

Section 47 of the 1916 Act lists a number of rating or taxing authorities to whom the Valuer-General is required to supply valuation lists for rating and taxing purposes. **Schedule 1 [33]** proposes to include the Chief Commissioner of State Revenue in that list. As a consequence of the proposed amendment, the provisions of the 1956 Act with respect to land valuation (including the provisions with respect to objections and appeals) will become unnecessary, and so are proposed to be repealed by **Schedule 3 [7]** and **[8]**.

Alignment of the 1916 Act valuing procedures to those of the 1956 Act

The valuing procedures of the 1916 Act are adapted to the requirements of local councils, and involve valuations (generally at 4-year intervals) that are progressively conducted for the purpose of providing valuation lists to those councils. To the extent to which their rates and charges are based on land values, councils assess those rates and charges by reference to the land values contained in their current valuation lists. The valuing procedures of the 1956 Act are adapted to the requirements of the Chief Commissioner of State Revenue, and involve annual valuations that are entered on a Register of Land Values kept by that Office. Land tax is assessed by reference to the land values contained in the Register of Land Values.

Under the proposed regime, the Valuer-General will be responsible for all land valuations for rating and taxing authorities, including local councils and the Chief Commissioner of State Revenue. All land will be valued annually, the valuations to be entered on a Register of Land Values kept by the Valuer-General. The information in the Register will be used to furnish valuation lists to all of the rating and taxing authorities. In the case of the Chief Commissioner of State Revenue, the valuation lists will be furnished annually. In the case of other rating or taxing authorities, the valuation lists will generally continue to be furnished at 4-year intervals.

Although the principles of valuation are, in general, common to the procedures under the 1916 Act and the 1956 Act, their expression is different. The opportunity is being taken in the proposed Bill to rewrite many of the provisions of the 1916 Act in the terms in which they are currently expressed in the 1956 Act. The opportunity is also being taken to re-order some of the provisions of the 1916 Act for ease of reading.

Schedule 1 [14] inserts a proposed Part 1B into the 1916 Act. The proposed Part contains provisions that correspond to current provisions of the 1956 Act, together with current provisions of the 1916 Act for which there are no counterparts in the 1956 Act. It is intended that proposed Part 1B be a complete statement as to the procedures to be adopted by the Valuer-General in valuing land.

Schedule 1 [28]–[32] amend Part 3 (Notices and objections) of the 1916 Act, and substitute Part 4 (Appeals to the Land and Environment Court) of the 1916 Act, so as to align those Parts with current provisions of the 1956 Act.

The remaining provisions of Schedule 1 are consequential on the amendments referred to above.

Amendment of 1916 Act by way of statute law revision

Schedule 2 makes a number of minor amendments to the 1916 Act by way of statute law revision.

Consequential amendment of the 1956 Act

Schedule 3 makes a number of amendments to the 1956 Act as a consequence of the amendments to the 1916 Act proposed to be made by Schedule 1.

Consequential amendment of other Acts and instruments

Schedule 4 makes consequential amendments to the following Acts and instruments:

Administrative Decisions Tribunal Legislation Amendment (Revenue) Act 2000 No 72

Heritage Act 1977 No 136

Land and Environment Court Act 1979 No 204

Local Government Act 1993 No 30

Privacy and Personal Information Protection Regulation 2000

Strata Schemes (Freehold Development) Act 1973 No 68

Strata Schemes (Leasehold Development) Act 1986 No 219

Taxation Administration Act 1996 No 97

Water Supply Authorities (Finance) Regulation 1996



New South Wales

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New South Wales

Valuation of Land Amendment Bill 2000

No. , 2000

A Bill for

An Act to amend the *Valuation of Land Act 1916* with respect to the valuation of land, to make consequential amendments to the *Land Tax Management Act 1956* and certain other Acts and instruments, and for other purposes.

The Legislature of New South Wales enacts:	1
1 Name of Act	2
This Act is the <i>Valuation of Land Amendment Act 2000</i> .	3
2 Commencement	4
This Act commences on a day or days to be appointed by proclamation.	5 6
3 Amendment of Valuation of Land Act 1916 No 2	7
The <i>Valuation of Land Act 1916</i> is amended as set out in Schedule 1.	8
4 Further amendment of Valuation of Land Act 1916 No 2 by way of statute law revision	9 10
The <i>Valuation of Land Act 1916</i> is further amended as set out in Schedule 2.	11 12
5 Amendment of Land Tax Management Act 1956 No 26	13
The <i>Land Tax Management Act 1956</i> is amended as set out in Schedule 3.	14 15
6 Amendment of other Acts and instruments	16
Each Act and instrument referred to in Schedule 4 is amended as set out in that Schedule.	17 18

Schedule 1	Amendment of Valuation of Land Act 1916	1
	(Section 3)	2
[1]	Section 4 Definitions	3
	Omit the definition of <i>General valuation</i> from section 4 (1).	4
	Insert instead:	5
	<i>general valuation</i> means a valuation referred to in section 14A (1).	6 7
[2]	Section 4 (1)	8
	Insert in alphabetical order:	9
	<i>rating or taxing authority</i> means a rating or taxing authority referred to in section 47 (1).	10 11
	<i>Register of Land Values</i> means the Register of Land Values referred to in section 14CC.	12 13
	<i>valuing year</i> means the year commencing 1 July.	14
[3]	Section 4 (1), definition of “roll” or “valuation roll”	15
	Omit the definition.	16
[4]	Section 4 (1), definition of “valuation recommendation”	17
	Omit “14B”. Insert instead “13H”.	18
[5]	Section 4 (1A)	19
	Insert after section 4 (1):	20
	(1A) In this Act, a reference to land includes a reference to a stratum and a reference to a parcel of land includes a reference to a parcel that comprises a stratum.	21 22 23

[6] Section 7D Valuer-General not required to determine certain valuations	1
Omit “a valuation roll” wherever occurring.	2
Insert instead “the Register of Land Values”.	3
[7] Section 7D (3)	4
Omit “the valuation roll”.	5
Insert instead “the Register of Land Values”.	6
[8] Sections 7E, 7F, 7G, 7H, 7I, 7J and 7K	7
Omit the sections.	8
[9] Section 8 Valuer-General	9
Omit “valuation rolls and lists under this Act” from section 8 (4) (c).	10
Insert instead “the Register of Land Values”.	11
[10] Section 9 Functions of Valuer-General	12
Omit “valuation rolls and lists under this Act” from section 9 (1) (a).	13
Insert instead “the Register of Land Values”.	14
[11] Section 9 (1) (b)	15
Omit “such rolls, lists and databases”.	16
Insert instead “the Register of Land Values”.	17
[12] Sections 14 and 14A	18
Omit the sections.	19
[13] Section 14B Recommendations for valuations	20
Renumber section 14B as section 13H and transfer it to the end of Part 1A.	21

[14] Part 1B	1
Insert after Part 1A:	2
Part 1B Valuation of land	3
Division 1 Land to be valued	4
14A Valuer-General to ascertain land values	5
(1) The land value of each parcel of land in New South Wales, other than:	6
(a) lands of the Crown, or	7
(b) land that is within the Western Division and is not within the area of a rating or taxing authority,	8
is to be ascertained each year.	9
(2) The Valuer-General may at any time value lands of the Crown, either on his or her own initiative or on the application of:	10
(a) a rating or taxing authority, or	11
(b) the public authority by or on whose behalf the land is held.	12
(3) The Valuer-General may at any time value land within the Western Division, either on his or her own initiative or on the application of:	13
(a) a rating or taxing authority, or	14
(b) the Western Lands Commissioner.	15
(4) The Valuer-General may separately value different parts of the same parcel of land, in which case this Act applies to each such part as if it were a separate parcel of land.	16
(5) Any land value ascertained under this Act is to be entered in the Register of Land Values.	17
(6) The power to ascertain a land value includes the power to reascertain that land value, and references in this Part to the ascertainment of land value are taken to include references to the reascertainment of land value.	18
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14B	Valuations to be made as at 1 July in current valuing year	1
(1)	Land that is valued for the purposes of a general valuation is to be valued as at 1 July in the valuing year in which the valuation takes place.	2 3 4
(2)	A land value for any year commencing 1 July may be ascertained for a parcel of land even if it did not exist, as at 1 July in that year, in the form in which it exists when its value is ascertained.	5 6 7 8
(3)	If any part of the parcel was, as at 1 July in that year, included in another parcel of land for which a value as at that date has been ascertained, the Valuer-General is to reascertain the value of the residue of that other parcel.	9 10 11 12
Division 2	How land is to be valued	13
14C	Valuation of land in the Western Division	14
(1)	In making a valuation for use by a rating or taxing authority of land in the Western Division, the Valuer-General is to assume:	15 16
(a)	if the land is freehold land, that the land is, as freehold land, subject to such restrictions on the use and disposition of the land as would be applicable if the land were held under and in accordance with a lease under the <i>Western Lands Act 1901</i> that authorised the use to which the land was put as at the date to which the valuation of the land relates, and	17 18 19 20 21 22 23
(b)	if the land is not freehold land and is held under a lease or other tenure under the <i>Western Lands Act 1901</i> , or any other Act, that the land is freehold land and that it is, as freehold land, subject to such restrictions on the use and disposition of the land as are applicable to the land by reason of its being the subject of the lease or other tenure.	24 25 26 27 28 29 30
(2)	The restrictions referred to in subsection (1) are to be assumed to apply to land at the date to which the valuation of the land relates.	31 32 33

14D	Protected archaeological areas, wildlife districts, wildlife refuges and game reserves	1
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(1)	On receipt of a copy of an order or revocation made under section 65 of the <i>National Parks and Wildlife Act 1974</i> , or a proclamation made under section 67, 68 or 69 of that Act, or a conservation agreement under Division 7 of Part 4 of that Act, the Valuer-General is to make a valuation of the land affected by the order, revocation or proclamation.	3
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(2)	Despite any other provision of this Act, the Valuer-General must assume, in making a valuation for use by a rating or taxing authority of land, the whole or part of which comprises:	9
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(a)	a protected archaeological area within the meaning of the <i>National Parks and Wildlife Act 1974</i> , that the land so comprised may be used only for the purposes of such a protected archaeological area as at the date to which the valuation relates, or	12
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(b)	a wildlife district within the meaning of that Act, that the land so comprised may be used only for the purposes of such a wildlife district as at the date to which the valuation relates, or	17
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(c)	a wildlife refuge within the meaning of that Act, that the land so comprised may be used only for the purposes of such a wildlife refuge as at the date to which the valuation relates, or	21
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(d)	a game reserve within the meaning of that Act, that the land so comprised may be used only for the purposes of such a game reserve as at the date to which the valuation relates.	25
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14E	Community schemes, neighbourhood schemes and certain strata schemes	29
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(1)	Land that is association property is not to be separately valued unless the Valuer-General has been informed by:	31
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(a)	the local council, or	33
(b)	the Chief Commissioner for Land Tax, or	34
(c)	a prescribed person,	35
	that the land is used for commercial purposes.	36

(2) In valuing:	1
(a) a community development lot or a precinct development lot, or	2 3
(b) a neighbourhood lot or strata parcel that is part of a community scheme (whether or not it is also part of a precinct scheme),	4 5 6
the Valuer-General is to take into account any benefits and disadvantages applicable to the lot or parcel because of its special status as part of the community scheme and, except in the case of a community development lot, as part of a subsidiary scheme or schemes.	7 8 9 10 11
(3) In valuing a neighbourhood lot that is not part of a community scheme the Valuer-General is to take into account any benefits and disadvantages applicable to the lot as part of the neighbourhood scheme.	12 13 14 15
(4) In valuing a lot:	16
(a) in a scheme referred to in subsection (2), the Valuer-General is to take into account the value to the proprietor of the lot of the interest attributable to the lot in community property, precinct property or neighbourhood property that is not used for commercial purposes,	17 18 19 20 21 22
(b) in a neighbourhood scheme referred to in subsection (3), the Valuer-General is to take into account the value to the proprietor of the lot of the interest attributable to the lot in neighbourhood property that is not used for commercial purposes.	23 24 25 26 27
(5) Expressions used in this section have the same meanings as they have in the <i>Community Land Development Act 1989</i> .	28 29
14F Valuation of mines and minerals	30
(1) If a mine is situated partly in one area and partly in another, the mine is to be valued as a whole, and the land value, improved value and assessed annual value are to be apportioned between the areas as the Valuer-General may direct.	31 32 33 34

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| (2) If any part of a mine is under the sea or under the tidal waters of an estuary or harbour, the part is to be valued with and as part of the mine, even though the overlying land and water are not within the boundaries of any area. | 1
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| (3) If any part of a mine is separately occupied by a person for a purpose other than mining, the part is taken to be distinct from the mine, and is to be valued and rated accordingly. | 5
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| (4) To the extent to which the presence of coal in any land within a colliery holding (within the meaning of the <i>Mining Act 1992</i>) increases the land value of that land, the amount of the increase is to be separately recorded in the Register of Land Values in relation to that land. | 8
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| (5) Objection may be made under Part 3 against any apportionment referred to in subsection (1) or the amount of any increase referred to in subsection (4). | 13
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| 14G Valuation subject to heritage restrictions under EPI | 16 |
| (1) Land that is <i>heritage restricted</i> on the date by reference to which its land value is to be determined is to have its land value determined on the basis of the following assumptions: | 17
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| (a) that the land may be used only for the purpose, if any, for which it was used when the value is determined, | 20
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| (b) that all improvements on that land when the value is determined may be continued and maintained in order that the use of that land as referred to in paragraph (a) may be continued, | 22
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| (c) that no improvements, other than those referred to in paragraph (b), may be made to or on that land. | 26
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| (2) Land is <i>heritage restricted</i> as at a particular date if the Valuer-General has determined that it would be reasonable to make the assumptions referred to in subsection (1) in respect of the land as at that date because of any provision of a planning instrument concerned with the heritage significance or heritage value of the land or any building, work or other thing on or in the land. | 28
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| (3) The Valuer-General may, and on the application of the owner of land must, make a determination as to whether a particular parcel of land is heritage restricted. | 35
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- (4) An application under subsection (3) is to be in the form required by the Valuer-General and accompanied by such supporting information as the Valuer-General may request. 1
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- (5) The Valuer-General is not to determine that land is heritage restricted as at a particular date if the land is the subject of a listing on the State Heritage Register under the *Heritage Act 1977* as at that date. 4
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- Note.** Division 6 of Part 6 of the *Heritage Act 1977* deals with heritage valuations. In certain circumstances the Valuer-General is required to make a heritage valuation of land that is listed on the State Heritage Register under that Act. 8
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- 14H Valuing rent-controlled land** 12
- (1) Land that is *rent-protected* is to have its land value determined taking into account any restriction imposed by the *Landlord and Tenant (Amendment) Act 1948* on the rent at which any premises or part of premises on the land may be let. 13
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- (2) Land is *rent-protected* if the Valuer-General has determined that a fair rent is applicable to any premises or part of premises on the land under the *Landlord and Tenant (Amendment) Act 1948*. 17
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- (3) The Valuer-General may, and on the application of the owner of land must, make a determination as to whether a particular parcel of land is rent-protected. 21
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- (4) An application under subsection (3) is to be in the form required by the Valuer-General and accompanied by such supporting information as the Valuer-General may request. 24
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- 14I Valuing Crown lease restricted land** 27
- (1) Land that is *Crown lease restricted* is to have its land value determined taking into account the restrictions on the disposition or manner of use that apply to the land by reason of its being the subject of the lease concerned. 28
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- (2) Land is *Crown lease restricted* if it is subject to a lease referred to in section 58F. 32
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14J	Deduction of allowances	1
(1)	In determining the land value of land, there is to be deducted the amount of any allowance or allowances ascertained under Divisions 3 (Allowances for profitable expenditure) and 4 (Allowances for subdivision).	2 3 4 5
(2)	If more than one provision of this Division is applicable to the determination of land value in a particular case, the applicable provisions apply cumulatively.	6 7 8
14K	Assumption as to physical condition of land	9
(1)	For the purpose of valuing any land, it is to be assumed:	10
(a)	that the physical condition of the land, and of any other land, and	11 12
(b)	that the manner in which any other land may be used, were the same on 1 July of the valuing year in respect of which the land is being valued as they were on the date on which the valuation is made.	13 14 15 16
(2)	For the purpose of ascertaining any allowance or apportionment factor for any land, it is to be assumed:	17 18
(a)	that the physical condition of the land, and of any other land, and	19 20
(b)	that the manner in which any other land may be used, were the same on 1 July of the valuing year in respect of which the allowance or apportionment factor is being ascertained as they were on the date on which the land became eligible to have an allowance or apportionment factor ascertained for it.	21 22 23 24 25
Division 3	Allowances for profitable expenditure	26
14L	Expenditure for which allowance is to be made	27
(1)	For the purpose of ascertaining the land value of any land, the Valuer-General is to ascertain a reasonable allowance for profitable expenditure by the owner, occupier or lessee in respect of:	28 29 30 31
(a)	any effective land improvements on or appertaining to the land, and	32 33

(b)	any visible and effective improvements which, although not on the land, have been constructed:	1
(i)	for the purpose of supplying water to the land, or	2
(ii)	for the purpose of draining the land, protecting the land from inundation or making some other provision for the more beneficial use of the land.	3
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(2)	In the case of a stratum, the Valuer-General is also to ascertain a reasonable allowance for profitable expenditure by the owner or occupier on any visible and effective improvements which, although not in the stratum, have been constructed exclusively for the benefit of the stratum.	7
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(3)	An allowance for profitable expenditure is to be calculated on the assumption that:	12
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(a)	the allowance is being calculated at the date by reference to which the land value is being determined, and	14
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(b)	any improvements that have been taken into account for the purpose of ascertaining the land value of the land were in existence at the date referred to in paragraph (a).	17
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(4)	An allowance for profitable expenditure is to be entered in the Register of Land Values in respect of any land value to which it relates.	20
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14M	No allowance in certain cases	23
(1)	No allowance is to be ascertained under this Division if:	24
(a)	the owner of the land was not the owner of the land when the profitable expenditure was incurred, or	25
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(b)	the profitable expenditure was incurred by an occupier or lessee of the land, and the occupancy or lease has been transferred or surrendered or has expired since that expenditure was incurred, or	27
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(c)	in the case of land zoned or otherwise designated for use for any purpose (other than rural or non-urban purposes) under a planning instrument, any building or structure has been erected or any works have been carried out on the land, or	31
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(d)	the profitable expenditure was incurred more than 15 years before the date by reference to which the land value is being determined.	1 2 3
(2)	Subsection (1) (c) does not apply to an allowance in respect of a stratum.	4 5
14N	Allowance not to exceed cost of improvements	6
	The amount of an allowance for profitable expenditure is not to exceed the cost of the improvements determined as at the date by reference to which the land value is being determined.	7 8 9
14O	No allowance for expenditure by the Crown	10
	If land has been leased by the Crown or a statutory body, no allowance is to be ascertained under this Division for expenditure incurred by the Crown or body, except to the extent to which the Crown or body has been reimbursed in respect of the expenditure by the lessee (otherwise than by payment of rent, rates or taxes).	11 12 13 14 15 16
14P	Time at which allowance is to be calculated	17
	An allowance for profitable expenditure is to be ascertained in relation to a rating or taxing authority:	18 19
(a)	as at the 1 July by reference to which the land was valued for the purposes of the valuation list for that authority current at the time the land became eligible for the allowance, and	20 21 22 23
(b)	as at the 1 July by reference to which the land has been valued for the purposes of any subsequent valuation list for that authority.	24 25 26
14Q	Apportionment of joint expenditure	27
(1)	This section applies to the calculation of allowances for profitable expenditure for improvements constructed on or for the benefit of a number of parcels of land, where the profitable expenditure has (by agreement or otherwise) been apportioned between the various owners of the land.	28 29 30 31 32

(2) The proportion of the total profitable expenditure on any such improvements to be allowed in relation to any one parcel of land is to be the same as the proportion of the total cost of those improvements that are paid or payable by the owner of that parcel.	1 2 3 4 5
14R Allowance can be objected against	6
(1) An objection under Part 3 may be made against a decision of the Valuer-General:	7 8
(a) to ascertain an allowance for profitable expenditure in respect of any land, or	9 10
(b) not to ascertain an allowance for profitable expenditure in respect of any land, or	11 12
(c) as to the amount of an allowance for profitable expenditure in respect of any land,	13 14
in the same way as an objection may be made under that Part against a decision of the Valuer-General as to the valuation of any land.	15 16 17
(2) An objection referred to in subsection (1) may be made on any ground that is relevant to the decision concerned.	18 19
Division 4 Allowances for subdivision	20
14S Definition	21
In this Division, <i>subdivider</i> , in relation to a lot in a deposited plan, means the person who, immediately before the registration of the plan, owned all the land comprising the lots in the plan.	22 23 24 25
14T Lots which qualify for subdivision allowance	26
(1) A lot in a deposited plan qualifies for an allowance for subdivision if, as at the date by reference to which the allowance is ascertained, the lot is owned by the subdivider.	27 28 29
(2) If a lot qualifies for an allowance for subdivision, the Valuer-General is to ascertain the allowance in respect of that lot in accordance with this Division.	30 31 32

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- (3) An allowance for subdivision (including a nil allowance) is to be entered in the Register of Land Values in respect of any land value to which it relates. 1
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- 14U How subdivision allowance is ascertained** 4
- (1) The amount of the allowance for subdivision in respect of a lot in a deposited plan is the proportionate amount of the discount from sale price of all lots in that plan that in the opinion of the Valuer-General would be applicable to the lot. 5
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- (2) The *discount from sale price*, in relation to lots in a deposited plan, means the amount (if any) that in the opinion of the Valuer-General is the difference between: 9
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- (a) the total of the land values of the lots had they been sold separately, and 12
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- (b) the total of the land values of the lots had they been sold to one person. 14
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- (3) An allowance for subdivision is to be ascertained in relation to a rating or taxing authority: 16
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- (a) as at the 1 July by reference to which the land was valued for the purposes of the valuation list for that authority current at the time the land became eligible for the allowance, and 18
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- (b) as at the 1 July by reference to which the land has been valued for the purposes of any subsequent valuation list for that authority. 22
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- 14V Exclusion of subdivision allowances in certain circumstances** 25
- (1) For the purposes of the *Land Tax Management Act 1956*, the land value of a parcel of land is taken not to include an allowance for subdivision in respect of any land tax year: 26
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- (a) if any building has been erected on the land, or any works have been carried out on the land, since the deposited plan was registered, or 29
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(b)	if, as at 31 December before the beginning of that year, more than 3 years have passed since the deposited plan was registered,	1 2 3
	and land tax under that Act is to be assessed and levied accordingly.	4 5
(2)	For the purposes of the <i>Local Government Act 1993</i> , the land value of a parcel of land is taken not to include an allowance for subdivision in respect of any rating year:	6 7 8
(a)	if any building has been erected on the land, or any works have been carried out on the land, since the deposited plan was registered, or	9 10 11
(b)	if, as at 30 June before the beginning of that year, more than 3 years have passed since the deposited plan was registered,	12 13 14
	and rates and charges under that Act are to be assessed and levied accordingly.	15 16
14W	Allowance can be objected against	17
(1)	An objection under Part 3 may be made against a decision of the Valuer-General:	18 19
(a)	to ascertain an allowance for subdivision in respect of any land, or	20 21
(b)	not to ascertain an allowance for subdivision in respect of any land, or	22 23
(c)	as to the amount of an allowance for subdivision in respect of any land,	24 25
	in the same way as an objection may be made under that Part against a decision of the Valuer-General as to the valuation of any land.	26 27 28
(2)	An objection referred to in subsection (1) may be made on any ground that is relevant to the decision concerned.	29 30

Division 5	Apportionment factors for mixed development land	1
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14X	Owner may apply for apportionment factor for mixed development land	3
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	(1) The Valuer-General may ascertain an apportionment factor for the land value of mixed development land, either on his or her own initiative or on the application of the owner of the land or of a rating or taxing authority.	5
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	(2) An apportionment factor ascertained by the Valuer-General under this Division is to be entered by the Valuer-General in the Register of Land Values in respect of the land value to which it relates.	9
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14Y	How apportionment factor is determined	13
	(1) The apportionment factor is the proportion (expressed as a percentage) that the rental value of the part of that land that is non-residential land bears to the rental value of the mixed development land as a whole.	14
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	(2) Rental values are to be ascertained in relation to a rating or taxing authority:	18
		19
	(a) as at the 1 July by reference to which the land was valued for the purposes of the valuation list for that authority current at the time the land became mixed development land, and	20
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	(b) as at the 1 July by reference to which the land has been valued for the purposes of any subsequent valuation list for that authority.	24
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14Z	Apportionment factors can be objected against	27
	(1) An objection under Part 3 may be made against a decision of the Valuer-General:	28
		29
	(a) to ascertain an apportionment factor in respect of any land, or	30
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	(b) not to ascertain an apportionment factor in respect of any land, or	32
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	(c) as to the amount of an apportionment factor in respect of any land,	1 2
	in the same way as an objection may be made under that Part against a decision of the Valuer-General as to the valuation of any land.	3 4 5
	(2) An objection referred to in subsection (1) may be made on any ground that is relevant to the decision concerned.	6 7
14AA	Apportionment factor to be reascertained in certain cases	8
	If the land value of land in respect of which an apportionment factor has been ascertained is altered (whether as the result of being reascertained or on objection or appeal or for the correction of a clerical error or misdescription), the Valuer-General must reascertain an apportionment factor for that land value.	9 10 11 12 13 14
14BB	Definitions	15
	(1) For the purposes of this Division:	16
	<i>mixed development land</i> means a parcel of land occupied or used solely as the site of one or more buildings comprising:	17 18
	(a) one, or more than one, flat, and	19
	(b) one, or more than one, office.	20
	<i>non-residential land</i> means:	21
	(a) a parcel of land that is not residential land or mixed development land, or	22 23
	(b) a strata lot that is not residential land, or	24
	(c) a parcel of land occupied or used (whether wholly or partly) as the site of an inn, or	25 26
	(d) a stratum separately valued under this Act that is not a stratum referred to in paragraph (g) of the definition of residential land.	27 28 29
	<i>residential land</i> means:	30
	(a) a parcel of land occupied or used solely as the site of one single dwelling, or	31 32

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| (b) | a parcel of land (not exceeding 2.428 hectares in area) occupied or used solely as the site of one single dwelling and for primary production, or | 1
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| (c) | a parcel of land occupied or used solely as the site of one building comprising two or more flats, or | 4
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| (d) | a parcel of land occupied or used solely as the site of a boarding house or lodging house, or | 6
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| (e) | a strata lot occupied or used, or if not occupied or used so constructed, designed or adapted as to be capable of being occupied or used, as a separate dwelling, or | 8
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| (f) | a strata lot designed and intended for use in conjunction with a strata lot referred to in paragraph (e) for the purpose of accommodating one, or more than one, motor vehicle, or | 11
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| (g) | a stratum separately valued under this Act that is occupied or used, or if not occupied or used so constructed, designed or adapted as to be capable of being occupied or used, as a separate dwelling, but does not include a parcel of land occupied or used solely as the site of a hotel, motel, guest-house, backpacker hostel, nursing home or other form of residential accommodation prescribed under section 516 (1) (a) of the <i>Local Government Act 1993</i> . | 15
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| (2) | A parcel of land occupied or used as the site of one or more buildings comprising one, or more than one, office is not <i>mixed development land</i> by reason only that it comprises (in addition) one, or more than one, flat, if the flat is, or the flats are, intended for use for the purpose of accommodating a person or persons responsible for the security or maintenance of the building or buildings. | 24
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| (3) | For the purposes of the definition of <i>mixed development land</i> in subsection (1), a parcel of land does not cease to be occupied or used solely as the site of one or more buildings comprising one, or more than one, flat and one, or more than one, office. | 31
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| (4) | For the purposes of the definition of <i>residential land</i> in subsection (1), a parcel of land does not cease to be occupied or used solely as the site of one single dwelling, one or more | 36
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buildings comprising two or more flats, a boarding house or a lodging house by reason of there being on the parcel of land any building or improvement that is occupied or used for a purpose ancillary to the single dwelling, building or buildings, boarding house or lodging house, as the case may be.	1 2 3 4 5
(5) For the purposes of paragraph (b) of the definition of <i>residential land</i> in subsection (1), land is used for primary production if it is used primarily for:	6 7 8
(a) the cultivation of the land for the purpose of selling the produce of the cultivation, or	9 10
(b) the maintenance of animals or poultry on the land for the purpose of selling them or their natural increase or bodily produce, or	11 12 13
(c) the keeping of bees on the land for the purpose of selling their honey.	14 15
(6) The reference in this section to a parcel of land is a reference to a parcel of land required to be separately valued, or to land included in one valuation, pursuant to this Act.	16 17 18
(7) In this section:	19
<i>flat</i> means a room or a suite of rooms:	20
(a) occupied or used as a separate dwelling, or	21
(b) so constructed, designed or adapted as to be capable of being occupied or used as a separate dwelling,	22 23
but does not include a strata lot or a dwelling, or a portion of a building, under company title that is rated in accordance with section 547 of the <i>Local Government Act 1993</i> .	24 25 26
<i>inn</i> has the same meaning as it has in the <i>Innkeepers Act 1968</i> .	27
<i>office</i> means a room or a suite of rooms:	28
(a) separately occupied or used for a commercial, industrial or professional purpose, or	29 30
(b) so constructed, designed or adapted as to be capable of being separately occupied or used for a commercial, industrial or professional purpose,	31 32 33
but does not include a dwelling, or a portion of a building, under company title that is rated in accordance with section 547 of the <i>Local Government Act 1993</i> .	34 35 36

<i>single dwelling</i> means a house:	1
(a) occupied or used as a separate dwelling, or	2
(b) so constructed, designed or adapted as to be capable of being occupied or used as a separate dwelling,	3
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but does not include a lot in a strata plan or a property commonly known as a shop and dwelling.	5
	6
<i>strata lot</i> means a lot as defined in section 5 (1) of the <i>Strata Schemes (Freehold Development) Act 1973</i> or section 4 (1) of the <i>Strata Schemes (Leasehold Development) Act 1986</i> .	7
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Division 6 Register of land values 10

14CC Register of Land Values 11

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| (1) The Valuer-General is to keep a Register of Land Values in such form as the Valuer-General thinks fit. | 12 |
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| (2) The Register is to contain such of the following kinds of information in relation to land as is within the knowledge of the Valuer-General: | 14 |
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| (a) information as to the ownership of the land, | 17 |
| (b) information as to the occupation of the land, | 18 |
| (c) information as to the value of the land, | 19 |
| (d) information as to the title of the land, | 20 |
| (e) information as to the location or description of the land, | 21 |
| (f) information as to the area of the land, | 22 |
| (g) such other kinds of information as is permitted or required by this Act or the regulations to be entered in the Register. | 23 |
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| (3) An entry in the Register as to a land value, allowance or apportionment factor ascertained under this Part is conclusive evidence of the ascertaining of the value, allowance or factor on the date shown in the entry. | 26 |
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14DD	Alteration of the Register	1
(1)	The Valuer-General is to make such alterations to the Register of Land Values as may be necessary for the following purposes:	2
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(a)	to give effect to any reascertainment of a land value, allowance or apportionment factor,	5
		6
(b)	to give effect to any decision on an objection or appeal under this Act,	7
		8
(c)	to correct any clerical error or misdescription.	9
(2)	If:	10
(a)	any such alteration affects a land value, allowance or apportionment factor, and	11
		12
(b)	under any other Act, any amount is payable by reference to that land value, allowance or apportionment factor,	13
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	any overpayment is refundable, and any underpayment recoverable, under that Act.	15
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14EE	Certificates of land value	17
(1)	The Valuer-General may issue a certificate to any person certifying details of an entry in the Register of Land Values.	18
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(2)	The Valuer-General may determine:	20
(a)	the means by which a certificate may be issued, including electronically, and	21
		22
(b)	the form of a certificate, including as a document or in an electronic form or a form that may be produced from an electronic message.	23
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(3)	A certificate under this section is conclusive evidence, as at the date specified in the certificate, that the details in the Register of Land Values in relation to a particular matter are as set out in the certificate.	26
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(4)	The Valuer-General may determine:	30
(a)	the means by which an application for a certificate may be made, and	31
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(b)	the form of an application, and	33

	(c) the fee to be paid for a certificate, and	1
	(d) the means by which the fee may be paid.	2
[15]	Section 15 Forms to be sent out by Valuer-General	3
	Omit “14B” from section 15 (2A). Insert instead “13H”.	4
[16]	Section 15 (4)	5
	Omit “or valuation roll”.	6
[17]	Sections 16–19	7
	Omit the sections.	8
[18]	Section 19B Valuation upon land becoming ratable on or after 1 July 1977	9
	Omit “has no valuation in the roll” from section 19B (1).	11
	Insert instead “there is no valuation for it in the Register of Land Values”.	12
[19]	Section 19B (4)	13
	Omit the subsection. Insert instead:	14
	(4) Land that becomes ratable is to be valued, for the purposes of any relevant rating or taxing authority:	15
	(a) as at the 1 July by reference to which the land was valued for the purposes of the valuation list for that authority current at the time the land became ratable, and	17
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	(b) as at the 1 July by reference to which the land has been valued for the purposes of any subsequent valuation list for that authority.	21
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[20]	Section 20 Valuation on application	24
	Omit “the valuation roll” from section 20 (4).	25
	Insert instead “the Register of Land Values”.	26

[21] Section 20 (5)–(7)	1
Insert after section 20 (4):	2
(5) On making a valuation of land under this section, the Valuer-General:	3
(a) must make such alterations to the Register of Land Values as are necessary to reflect the valuation, and	4
(b) must issue a certificate to the person on whose application the valuation was made certifying details of the relevant entry in the Register of Land Values, as so altered.	5
(b) must issue a certificate to the person on whose application the valuation was made certifying details of the relevant entry in the Register of Land Values, as so altered.	6
(b) must issue a certificate to the person on whose application the valuation was made certifying details of the relevant entry in the Register of Land Values, as so altered.	7
(b) must issue a certificate to the person on whose application the valuation was made certifying details of the relevant entry in the Register of Land Values, as so altered.	8
(b) must issue a certificate to the person on whose application the valuation was made certifying details of the relevant entry in the Register of Land Values, as so altered.	9
(b) must issue a certificate to the person on whose application the valuation was made certifying details of the relevant entry in the Register of Land Values, as so altered.	10
(6) The Valuer-General may determine:	11
(a) the means by which a certificate may be issued, including electronically, and	12
(b) the form of a certificate, including as a document or in an electronic form or a form that may be produced from an electronic message.	13
(b) the form of a certificate, including as a document or in an electronic form or a form that may be produced from an electronic message.	14
(b) the form of a certificate, including as a document or in an electronic form or a form that may be produced from an electronic message.	15
(b) the form of a certificate, including as a document or in an electronic form or a form that may be produced from an electronic message.	16
(5) A certificate under this section is conclusive evidence, as at the date specified in the certificate, that the details in the Register of Land Values in relation to a particular matter are as set out in the certificate.	17
(5) A certificate under this section is conclusive evidence, as at the date specified in the certificate, that the details in the Register of Land Values in relation to a particular matter are as set out in the certificate.	18
(5) A certificate under this section is conclusive evidence, as at the date specified in the certificate, that the details in the Register of Land Values in relation to a particular matter are as set out in the certificate.	19
(5) A certificate under this section is conclusive evidence, as at the date specified in the certificate, that the details in the Register of Land Values in relation to a particular matter are as set out in the certificate.	20
[22] Section 27 Where lands are to be separately valued	21
Insert after section 27 (4):	22
(4A) Land that is required to be separately valued under this section is to be valued, for the purposes of any relevant rating or taxing authority:	23
(a) as at the 1 July by reference to which the land was valued for the purposes of the valuation list for that authority current at the time the land became required to be separately valued, and	24
(a) as at the 1 July by reference to which the land was valued for the purposes of the valuation list for that authority current at the time the land became required to be separately valued, and	25
(a) as at the 1 July by reference to which the land was valued for the purposes of the valuation list for that authority current at the time the land became required to be separately valued, and	26
(a) as at the 1 July by reference to which the land was valued for the purposes of the valuation list for that authority current at the time the land became required to be separately valued, and	27
(a) as at the 1 July by reference to which the land was valued for the purposes of the valuation list for that authority current at the time the land became required to be separately valued, and	28
(a) as at the 1 July by reference to which the land was valued for the purposes of the valuation list for that authority current at the time the land became required to be separately valued, and	29
(b) as at the 1 July by reference to which the land has been valued for the purposes of any subsequent valuation list for that authority.	30
(b) as at the 1 July by reference to which the land has been valued for the purposes of any subsequent valuation list for that authority.	31
(b) as at the 1 July by reference to which the land has been valued for the purposes of any subsequent valuation list for that authority.	32

[23] Section 27B Lots in subdivisions to be separately valued	1
Omit section 27B (6). Insert instead:	2
(6) Land that is required to be separately valued under this section is to be valued, for the purposes of any relevant rating or taxing authority:	3
(a) as at the 1 July by reference to which the land was valued for the purposes of the valuation list for that authority current at the time the land became required to be separately valued, and	4
(b) as at the 1 July by reference to which the land has been valued for the purposes of any subsequent valuation list for that authority.	5
[24] Section 29 Notice of valuations to owner	6
Omit section 29 (1), (2) and (3). Insert instead:	7
(1) On furnishing a valuation list to the council of a local government area, the Valuer-General must cause notice of each valuation contained in the list to be given to:	8
(a) the owner of the freehold estate in the land, and	9
(b) any lessee or occupier of the land who, under any Act, is liable to pay any rate or tax to a rating or taxing authority in respect of the land, and	10
(c) any lessee of the land under a written lease for a term exceeding 3 years who, under the lease, is liable to pay the whole or any part of any rate or tax to a rating or taxing authority in respect of the land, and	11
(d) any mortgagee in possession of the land.	12
[25] Section 29 (3A)	13
Omit “, (2) or (3)”.	14
[26] Section 29 (3B)	15
Omit “subsection (2)”. Insert instead “subsection (1) (b), (c) or (d)”.	16

[27] Section 29 (3C)	1
Insert after section 29 (3B):	2
(3C) In subsections (3A) and (3B), a reference to a valuation includes a reference to an allowance or apportionment factor and to the Valuer-General's refusal to determine an allowance or apportionment factor.	3 4 5 6
[28] Section 31 Objection by rating or taxing authority	7
Insert after section 31 (2):	8
(3) In this section, a reference to a valuation includes a reference to an allowance or apportionment factor and to the Valuer-General's refusal to determine an allowance or apportionment factor.	9 10 11 12
[29] Section 33	13
Omit the section. Insert instead:	14
33 Form of objection	15
An objection under this Part must be in writing, must specify the grounds on which it is made and must identify, and be signed by or on behalf of, the objector.	16 17 18
[30] Section 34 Grounds of objection	19
Insert after section 34 (2):	20
(2A) In either case, an objection against the Valuer-General's refusal to determine an allowance or apportionment factor may be made on the ground that such an allowance or apportionment factor should have been determined.	21 22 23 24
[31] Sections 35, 35A, 35B, 35C, 36	25
Omit sections 35 and 36. Insert instead:	26
35 Time for lodging objection	27
(1) Except as provided by section 35A, an objection must be lodged with the Valuer-General, in accordance with the regulations, not later than 60 days after:	28 29 30

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| (a) | the date of service of the notice of valuation under section 29, or | 1
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| (b) | in the case of a valuation for the purposes of the <i>Land Tax Management Act 1956</i> , the date of service of the relevant land tax assessment under section 14 of the <i>Taxation Administration Act 1996</i> . | 3
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| (2) | For the purposes of subsection (1) (b), a reassessment of land tax for a particular parcel of land is taken to be a relevant land tax assessment, in relation only to that parcel, if it is based on a land value, allowance or apportionment factor that differs from the land value, allowance or apportionment factor on which the original land tax assessment was based. | 7
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| 35A | Objections lodged out of time | 13 |
| (1) | The Valuer-General may permit a person to lodge an objection after the 60-day period. | 14
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| (2) | The person seeking to so lodge the objection must state fully and in detail, and in writing, the circumstances concerning and the reasons for the failure to lodge the objection within the 60-day period. | 16
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| (3) | The Valuer-General may grant permission unconditionally or subject to conditions or may refuse permission. | 20
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| (4) | The Valuer-General must give notice to the person of the Valuer-General's decision and include in the notice the reasons for refusing to grant permission or for imposing conditions on the permission. | 22
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| (5) | The notice is to be in a form approved by the Valuer-General. | 26 |
| 35B | Determination of objection | 27 |
| (1) | The Valuer-General must consider an objection and either allow the objection or disallow the objection. | 28
29 |
| (2) | If the Valuer-General delegates the functions conferred by this section, the delegate who considers the objection must be a different person from, and not subordinate to, the person who made the decision against which the objection is lodged. | 30
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35C	Notice of determination	1
(1)	The Valuer-General must give notice to the objector of the determination of the objection.	2 3
(2)	The Valuer-General must, in the notice, give the reasons for disallowing an objection or for allowing an objection in part only.	4 5 6
(3)	The notice is to be in a form approved by the Valuer-General.	7
(4)	For the purposes of section 37, an objection is taken to have been disallowed if notice of the Valuer-General's determination of the objection has not been given within 90 days after the objection was lodged with the Valuer-General.	8 9 10 11
36	Rates and taxes payable despite objection or appeal	12
	The making of an objection under this Part or an appeal under Part 4 does not affect the valuation concerned, and rates, taxes and duties may be imposed and recovered on the basis of the valuation as if the objection or appeal had not been made.	13 14 15 16
[32]	Part 4 Appeals to the Land and Environment Court	17
	Omit Part 4. Insert instead:	18
	Part 4 Appeals to Land and Environment Court	19
Division 1	Appeals	20
37	Right of appeal	21
(1)	An owner of land may appeal to the Land and Environment Court if the owner is dissatisfied with the Valuer-General's determination of the owner's objection.	22 23 24
(2)	An appeal may not be made on the ground that the objection is taken to have been disallowed, as referred to in section 35C (4), unless written notice of the objector's intention to appeal on that ground has been given to the Valuer-General at least 14 days before the appeal is made.	25 26 27 28 29

(3) No person or body has jurisdiction or power to conduct a review or hear an appeal in respect of the determination of an objection except as provided by this Part.	1 2 3
38 Time for appeal	4
(1) An appeal must be made not later than 60 days after the date of issue of the notice of the Valuer-General's determination of the objection.	5 6 7
(2) The Land and Environment Court may allow a person to appeal after the 60-day period.	8 9
39 Grounds of appeal	10
The appellant's and respondent's cases on an appeal are not limited to the grounds of the objection.	11 12
40 Powers of Land and Environment Court on appeal	13
(1) On an appeal, the Land and Environment Court may do any one or more of the following:	14 15
(a) confirm or revoke the decision to which the appeal relates,	16 17
(b) make a decision in place of the decision to which the appeal relates,	18 19
(c) remit the matter to the Valuer-General for determination in accordance with the Court's finding or decision.	20 21
(2) On an appeal, the appellant has the onus of proving the appellant's case.	22 23
41 Giving effect to decision on appeal	24
(1) Within 60 days after the decision on appeal becomes final, the Valuer-General must take any action that is necessary to give effect to the decision, which may include altering the Register of Land Values in any relevant respect.	25 26 27 28
(2) If no appeal from a decision of the Land and Environment Court is instituted within 30 days after the day on which the decision is made, the decision of the Land and Environment Court is taken, for the purposes of this section, to have become final at the end of the 30-day period.	29 30 31 32 33

Division 2	Valuer-General may state case	1
42	Valuer-General may state case	2
(1)	The Valuer-General may state a case on any question of law for the opinion of the Land and Environment Court.	3 4
(2)	The Land and Environment Court's opinion on the stated case binds the Valuer-General in relation to the question.	5 6
[33]	Section 47 Rating or taxing authorities	7
	Insert after "The council of a local government area." in section 47 (1):	8
	The Chief Commissioner of State Revenue.	9
[34]	Section 47 (1A)	10
	Number the last paragraph of section 47 (1) as subsection (1A).	11
[35]	Section 47 (1B)	12
	Insert after section 47 (1A) (as numbered by item [34]):	13
	(1B) The area of the Chief Commissioner of State Revenue is the whole of New South Wales.	14 15
[36]	Section 48 Furnishing valuation lists to authorities	16
	Omit section 48 (1) and (2). Insert instead:	17
(1)	Each rating or taxing authority is to be given a list (referred to in this Act as a <i>valuation list</i>) containing such of the information entered in the Register as relates to land within the authority's area.	18 19 20 21
(2)	Valuation lists are to be furnished to each such authority:	22
(a)	in the case of a list to be furnished to the Chief Commissioner of State Revenue, before 31 December in each year, and	23 24 25
(b)	in the case of a list to be furnished to any other authority, at least once every 4 years.	26 27

[37] Section 48 (3)	1
Insert “(b)” after “subsection (2)”.	2
[38] Section 49	3
Omit the section. Insert instead:	4
49 Supplementary lists	5
(1) Each rating or taxing authority is to be given a list (referred to in this Act as a <i>supplementary list</i>) containing such of the information entered in the Register in relation to land within the authority’s area as has changed since the authority was last given a valuation list.	6 7 8 9 10
(2) Supplementary lists are to be furnished to each such authority:	11
(a) in accordance with any agreement in force between the Valuer-General and the authority, or	12 13
(b) if no such agreement exists, at such times as the Valuer-General may determine.	14 15
(3) Land that is valued for the purpose of preparing a supplementary list for a rating or taxing authority under this section is to be valued as at the 1 July by reference to which the land was valued for the purposes of the current valuation list for that authority.	16 17 18 19 20
[39] Section 57 Notice to authorities of amendments or alterations of Register	21 22
Omit “the roll”. Insert instead “the Register of Land Values”.	23
[40] Sections 58, 58A, 58AA, 58AB, 58AC, 58AD, 58B and 58C	24
Omit the sections.	25
[41] Section 60A Determination of values at request of council	26
Omit section 60A (3) and (4). Insert instead:	27
(3) Land that is valued at the request of a council under this section is to be valued, for the purposes of any relevant rating or taxing authority:	28 29 30

(a)	as at the 1 July by reference to which the land was valued for the purposes of the valuation list for that authority current:	1 2 3
(i)	in the circumstances referred to in subsection (1) (a), at the time the relevant planning instrument was made, amended or repealed, as the case may be, or	4 5 6 7
(ii)	in the circumstances referred to in subsection (1) (b), at the time the relevant water right was acquired, ceased or was varied, or	8 9 10
(iii)	in the circumstances referred to in subsection (1) (c) or (d), at the time the request was made, and	11 12 13
(b)	as at the 1 July by reference to which the land has been valued for the purposes of any subsequent valuation list for that authority.	14 15 16
[42]	Part 6, heading	17
	Omit “valuation rolls”. Insert instead “valuations”.	18
[43]	Section 76 Copies of entries to be supplied	19
	Omit section 76 (1) and (1A).	20
[44]	Section 80B	21
	Insert after section 80A:	22
	80B Valuers Registration Act 1975 not affected	23
	Nothing in this Act affects the <i>Valuers Registration Act 1975</i> .	24
[45]	Section 81 Regulations	25
	Omit “the district valuation rolls” from section 81 (1) (b).	26
	Insert instead “the Register of Land Values”.	27
[46]	Schedule 2 Savings, transitional and other provisions	28
	Insert at the end of clause 1 (1):	29
	<i>Valuation of Land Amendment Act 2000</i>	30

[47] Schedule 2, Part 3	1
Insert after Part 2 of Schedule 2:	2
Part 3 Provisions consequent on enactment of Valuation of Land Amendment Act 2000	3 4
3 Definitions	5
In this Part:	6
<i>the 2000 amending Act</i> means the <i>Valuation of Land Amendment Act 2000</i> .	7 8
<i>the amended 1916 Act</i> means the <i>Valuation of Land Act 1916</i> , as amended by the 2000 amending Act.	9 10
<i>the unamended 1916 Act</i> means the <i>Valuation of Land Act 1916</i> , as in force immediately before the commencement of the 2000 amending Act.	11 12 13
<i>the unamended 1956 Act</i> means the <i>Land Tax Management Act 1956</i> , as in force immediately before the commencement of the 2000 amending Act.	14 15 16
4 Valuations and valuation recommendations	17
(1) Any valuation, allowance or apportionment factor made or determined under the unamended 1916 Act or the unamended 1956 Act is taken to have been made or determined under the amended 1916 Act.	18 19 20 21
(2) Any valuation recommendation made under the unamended 1916 Act is taken to have been made under the amended 1916 Act.	22 23 24
5 Valuation rolls and Register of Land Values	25
(1) The information contained in:	26
(a) any valuation roll prepared under the unamended 1916 Act, or	27 28

(b) the Register of Land Values prepared under the unamended 1956 Act,	1 2
is taken to form part of the Register of Land Values under the amended 1916 Act.	3 4
(2) Any valuation list prepared under the unamended 1916 Act is taken to have been prepared under the amended 1916 Act.	5 6
(3) The information contained in the Register of Land Values under the unamended 1956 Act is taken to form part of a valuation list prepared for the Chief Commissioner of State Revenue under the amended 1916 Act.	7 8 9 10
6 Certificates	11
Any certificate issued under the unamended 1916 Act or the unamended 1956 Act in relation to a valuation, allowance or apportionment factor is taken to have been issued under the amended 1916 Act.	12 13 14 15
7 Continuation of former section 58AA	16
(1) Section 58AA, as in force immediately before the commencement of the 2000 amending Act, continues to have effect in relation to land that, as at that date, was within the area of operations of the Sydney Water Board, as if that Act had not been enacted.	17 18 19 20 21
(2) This clause ceases to have effect on a day to be appointed by proclamation.	22 23
8 Applications, notices and objections	24
Any application, notice or objection made, given or lodged under the unamended 1916 Act or the unamended 1956 Act in relation to a valuation, allowance or apportionment factor is taken to have been made, given or lodged under the amended 1916 Act.	25 26 27 28 29

9	Application of new objections and appeals provisions to existing matters	1
		2
	The provisions of the amended 1916 Act with respect to objections and appeals apply to any valuation, allowance or apportionment factor under the unamended 1916 Act or the unamended 1956 Act in the same way as they apply to any valuation, allowance or apportionment factor under the amended 1916 Act.	3
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10	Continuation of pending appeal proceedings	9
	The provisions of the unamended 1916 Act and the unamended 1956 Act continue to apply to appeals under those Acts in relation to any valuation, allowance or apportionment factor as if the 2000 amending Act had not been enacted.	10
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		12
		13
11	Delegations	14
	Any delegation in force under the unamended 1916 Act is taken to be a delegation in force under the amended 1916 Act, and may be amended or revoked accordingly.	15
		16
		17
12	Construction of other references	18
	Subject to this Schedule and the regulations, in any Act or instrument:	19
		20
	(a) a reference to a provision of the unamended 1916 Act or the unamended 1956 Act for which there is a corresponding provision in the amended 1916 Act extends to the corresponding provision of the amended 1916 Act, and	21
		22
		23
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		25
	(b) a reference to any act, matter or thing referred to in a provision of the unamended 1916 Act or the unamended 1956 Act for which there is a corresponding provision in the amended 1916 Act extends to the corresponding act, matter or thing referred to in the corresponding provision of the amended 1916 Act.	26
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13 General saving	1
Subject to this Schedule and the regulations:	2
(a) anything begun before the appointed day under a provision of the unamended 1916 Act or the unamended 1956 Act for which there is a corresponding provision in the amended 1916 Act may be continued and completed under the unamended 1916 Act or the unamended 1956 Act as if the 2000 amending Act had not been enacted, and	3 4 5 6 7 8 9
(b) subject to paragraph (a), anything done under a provision of the unamended 1916 Act or the unamended 1956 Act for which there is a corresponding provision in the amended 1916 Act (including anything arising under paragraph (a)) is taken to have been done under the corresponding provision of the amended 1916 Act.	10 11 12 13 14 15 16

Schedule 2	Further amendment of Valuation of Land Act 1916 by way of statute law revision	1
		2
	(Section 4)	3
[1]	The whole Act	4
	Omit “or stratum” wherever occurring (section 49A (1) excepted).	5
[2]	The whole Act	6
	Omit “and strata” wherever occurring (the definition of <i>Stratum</i> in section 4 (1) excepted).	7 8
[3]	Section 4 Definitions	9
	Omit the definitions of <i>State Valuation Office</i> and <i>Western Division</i> from section 4 (1).	10 11
	Insert instead in alphabetical order:	12
	<i>Western Division</i> has the same meaning as it has in the <i>Western Lands Act 1901</i> .	13 14
[4]	Section 7D Valuer-General not required to determine certain valuations	15
	Omit section 7D (2A) (a). Insert instead:	16
	(a) to make any valuation, or to determine any allowance or apportionment factor, under this Act, or	17 18
[5]	Section 26A Valuation of parcels that form part of the site of a building	19
	Omit “ <i>Strata Titles Act 1973</i> ” and “ <i>Strata Titles (Leasehold) Act 1986</i> ” wherever occurring in section 26A (7).	20 21
	Insert instead “ <i>Strata Schemes (Freehold Development) Act 1973</i> ” and “ <i>Strata Schemes (Leasehold Development) Act 1986</i> ”, respectively.	22 23
[6]	Section 29 Notice of valuations to owner	24
	Omit “(in a form approved by the Valuer-General)” from section 29 (3B).	25

Valuation of Land Amendment Bill 2000

Schedule 2 Further amendment of Valuation of Land Act 1916 by way of statute law revision

[7] Section 31 Objection by rating or taxing authority	1
Omit “(in a form approved by the Valuer-General)” from section 31 (1).	2
[8] Section 34 Grounds of objection	3
Omit “, an apportionment factor or a rating base factor” from section 34 (3).	4
Insert instead “or an apportionment factor”.	5
[9] Section 34 (3)	6
Omit “, the apportionment factor or the rating base factor”.	7
Insert instead “or the apportionment factor”.	8
[10] Section 49A Partial lists	9
Omit “a valuation of any land or stratum or to determine an allowance under section 58, 58A, 58AA or 58AB, an apportionment factor under section 58B or a rating base factor under section 58D or 58E” from section 49A (1).	10
Insert instead “any valuation, or to determine any allowance or apportionment factor, under this Act”.	11
	12
	13
	14
[11] Section 49A (1)	15
Omit “, apportionment factor or rating base factor” wherever occurring.	16
Insert instead “or apportionment factor”.	17
[12] Section 49A (2)	18
Omit “, apportionment factors and rating base factors”.	19
Insert instead “and apportionment factors”.	20
[13] Section 50 No alteration by rating or taxing authorities except when authorised	21
	22
Omit “any inspector under the <i>Audit Act 1902</i> ” from section 50 (2).	23
Insert instead “any auditor under the <i>Public Finance and Audit Act 1983</i> ”.	24
[14] Section 51 New lists to replace old	25
Omit “, and copied from the existing valuation roll;”.	26

[15]	Section 58F Land rating factors—certain classes of lease from the Crown	1 2
	Insert “under Part 3” after “may be made” in section 58F (4).	3
[16]	Section 60 Assessed annual value for purposes of other Acts	4
	Omit the section. Insert instead:	5
	60 Assessed annual value for purposes of other Acts	6
	The assessed annual value of land determined under this Act is taken to be the assessed annual value of that land for the purposes of the following Acts:	7 8 9
	(a) the <i>Landlord and Tenant (Amendment) Act 1948</i> ,	10
	(b) the <i>Strata Schemes (Freehold Development) Act 1973</i> ,	11
	(c) the <i>Strata Schemes (Leasehold Development) Act 1986</i> ,	12
	(d) the <i>Sydney Water Act 1994</i> ,	13
	(e) the <i>Water Supply Authorities Act 1987</i> .	14
[17]	Section 62 Taxes and rates under any authority	15
	Omit “or strata” wherever occurring in section 62 (1).	16
[18]	Section 77 Valuation for purposes of Real Property Act 1900	17
	Omit the section.	18
[19]	Schedule 1 Provisions relating to the Valuer-General	19
	Omit “ <i>Public Service Act 1979</i> ” from clause 5.	20
	Insert instead “ <i>Public Sector Management Act 1988</i> (Part 8 excepted)”.	21
[20]	Schedule 1, clause 7	22
	Omit clause 7 (e). Insert instead:	23
	(e) if he or she becomes a mentally incapacitated person,	24

Schedule 3	Amendment of Land Tax Management Act 1956	1
		2
	(Section 5)	3
[1]	Section 3 Definitions	4
	Omit “section 62U” from the definition of <i>Register</i> in section 3 (1).	5
	Insert instead “section 14CC of the <i>Valuation of Land Act 1916</i> ”.	6
[2]	Section 9 Taxable value	7
	Insert after section 9 (2):	8
	(3) Despite subsection (2), the taxable value of land within a colliery holding (within the meaning of the <i>Mining Act 1992</i>) is the total sum of the land value of each parcel of that land less the amount recorded in the Register in relation to each such parcel as the amount by which the presence of coal in that parcel increases the land value of that parcel.	9 10 11 12 13 14
[3]	Section 9C Reduction in land value for flats	15
	Omit section 9C (2A). Insert instead:	16
	(2A) Apportionment factors for the purposes of this section are to be ascertained in accordance with Division 5 of Part 1B of the <i>Valuation of Land Act 1916</i> .	17 18 19
[4]	Section 10 Land exempted from tax	20
	Omit “10F,” from section 10 (1).	21
[5]	Section 10F Taxation of land owned by Government Insurance Office and State Bank	22 23
	Omit the section.	24

[6] Section 15	1
Insert after section 14:	2
15 Notice of assessment to contain certain matters	3
A notice of assessment under section 14 of the <i>Taxation Administration Act 1996</i> in relation to land tax must include a statement as to the taxable value of the land, together with such information as to the amounts determined under the <i>Valuation of Land Act 1916</i> as to:	4
(a) the land value (or other relevant value) of the land, and	5
(b) any allowances or apportionment factors relevant to the land,	6
land,	7
from which the taxable value of the land has been derived.	8
[7] Part 5 Objections and appeals	9
Omit the Part.	10
[8] Part 7 Valuation of land	11
Omit Divisions 1, 2, 2A and 4 of Part 7.	12
[9] Section 62J Land that is eligible to have unutilised value ascertained	13
Insert after section 62J (1) (b):	14
(c) a parcel of rural land (which may comprise one or more lots or portions in a current plan within the meaning of the <i>Conveyancing Act 1919</i>) which is zoned or otherwise designated under an environmental planning instrument so as to permit its use otherwise than as rural land, or its subdivision into two or more lots or portions, one or more of which has an area of less than 40 hectares.	15
[10] Section 62J (2)	16
Omit the subsection.	17

[11] Section 62K Unutilised value allowance to be ascertained on application of owner	1
	2
Insert after section 62K (1):	3
(1A) If satisfied that the land to which such an application relates satisfies the description in any of the paragraphs of section 62J (1), the Chief Commissioner must refer the application to the Valuer-General for determination of an unutilised value allowance.	4
	5
	6
	7
	8
[12] Section 62K (2) and (3)	9
Omit “Chief Commissioner” wherever occurring.	10
Insert instead “Valuer-General”.	11
[13] Section 62M Unutilised value allowance to be reascertained in certain cases	12
	13
Omit “Chief Commissioner”. Insert instead “Valuer-General”.	14
[14] Section 62N Unutilised value allowance can be objected to	15
Omit “Part 10 of the <i>Taxation Administration Act 1996</i> ” from section 62N (1).	16
Insert instead “Part 3 of the <i>Valuation of Land Act 1916</i> ”.	17
	18
[15] Sections 62U–62X and 62ZA	19
Omit the sections.	20
[16] Section 68	21
Omit the section. Insert instead:	22
68 Valuer-General to furnish copies of Register of Land Values to Chief Commissioner	23
	24
On request made by the Chief Commissioner, the Valuer-General must furnish to the Chief Commissioner such copies of the Register of Land Values, and of any valuation list or supplementary list prepared by the Valuer-General, as the Chief Commissioner may require.	25
	26
	27
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	29

[17] Schedule 2 Savings and transitional provisions	1
Insert at the end of clause 1A (1):	2
<i>Valuation of Land Amendment Act 2000</i>	3
[18] Schedule 2, Part 12	4
Insert after Part 11:	5
Part 12 Provisions consequent on enactment of Valuation of Land Amendment Act 2000	6 7
26 Definition	8
In this Part, <i>the 2000 amending Act</i> means the <i>Valuation of Land Amendment Act 2000</i> .	9 10
27 Application of section 62K	11
Section 62K (1A), as inserted by the 2000 amending Act, applies to an application made under section 62K (1) before the commencement of that Act in the same way as it applies to an application made under that subsection after that commencement.	12 13 14 15 16
28 Application of section 62N	17
Section 62N (1), as amended by the 2000 amending Act, applies to an objection relating to an allowance determined before the commencement of that Act in the same way as it applies to an objection relating to an allowance determined after that commencement.	18 19 20 21 22

Schedule 4	Amendment of other Acts and instruments	1
	(Section 6)	2
4.1	Administrative Decisions Tribunal Legislation Amendment (Revenue) Act 2000 No 72	3 4
[1]	Schedule 3 Consequential amendment of other Acts	5
	Omit Schedule 3.1.	6
[2]	Schedule 3	7
	Omit Schedule 3.2 [4].	8
4.2	Heritage Act 1977 No 136	9
	Section 123 Definitions	10
	Omit the definition of <i>valuing law</i> . Insert instead:	11
	<i>valuing law</i> means the <i>Valuation of Land Act 1916</i> .	12
4.3	Land and Environment Court Act 1979 No 204	13
[1]	Section 19 Class 3—land tenure, valuation, rating and compensation matters	14 15
	Omit “section 38” from section 19 (b). Insert instead “section 37”.	16
[2]	Section 19 (b1)	17
	Omit the paragraph.	18

4.4 Local Government Act 1993 No 30	1
[1] Section 518B Mixed development land	2
Omit “section 58C” from section 518B (1). Insert instead “section 14BB”.	3
[2] Section 518B (4)	4
Omit “determined under section 58B”.	5
Insert instead “ascertained under section 14X”.	6
[3] Dictionary	7
Omit “section 58 (2)” wherever occurring in the definition of <i>land value</i> .	8
Insert instead “Division 3 of Part 1B”.	9
[4] Dictionary	10
Insert “includes” before “the holder” in paragraph (c) of the definition of <i>owner</i> .	11
	12
4.5 Privacy and Personal Information Protection Regulation 2000	13
Clause 5 Exemptions in relation to public registers	14
Omit “any valuation roll” from clause 5 (2).	15
Insert instead “the Register of Land Values”.	16
4.6 Strata Schemes (Freehold Development) Act 1973 No 68	17
[1] Section 89 Definitions	18
Omit the definition of <i>appropriate valuing Act</i> . Insert instead:	19
<i>appropriate valuing Act</i> means the <i>Valuation of Land Act 1916</i> .	20
	21

[2] Section 89, definition of “valuing authority”	1
Omit the definition. Insert instead:	2
<i>valuing authority</i> means the Valuer-General.	3
[3] Section 92 Rating of lots	4
Omit “section 58 or 58A” from section 92 (2) (c).	5
Insert instead “Division 3 of Part 1B”.	6
[4] Section 96 Certain valuations of interests in parcel not to be used for purposes of this Division	7
	8
Omit “valuation roll”. Insert instead “Register of Land Values”.	9
4.7 Strata Schemes (Leasehold Development) Act 1986 No 219	10
[1] Section 121 Definitions	11
Omit the definition of <i>appropriate valuing Act</i> . Insert instead:	12
<i>appropriate valuing Act</i> means the <i>Valuation of Land Act 1916</i> .	13
	14
[2] Section 121, definition of “valuing authority”	15
Omit the definition. Insert instead:	16
<i>valuing authority</i> means the Valuer-General.	17
[3] Section 124 Rating of lots	18
Omit “section 58 or 58A” from section 124 (2) (c).	19
Insert instead “Division 3 of Part 1B”.	20
[4] Section 128 Certain valuations of interests in parcel not to be used for purposes of this Division	21
	22
Omit “valuation roll”. Insert instead “Register of Land Values”.	23

4.8	Taxation Administration Act 1996 No 97	1
[1]	Section 3 Definitions	2
	Omit “, the Land and Environment Court” from the definition of <i>review</i> in section 3 (1).	3 4
[2]	Section 96 Review by Administrative Decisions Tribunal	5
	Omit section 96 (2) (b).	6
[3]	Section 98 Review by Land and Environment Court of land value decisions	7 8
	Omit the section.	9
4.9	Water Supply Authorities (Finance) Regulation 1996	10
	Clause 4 Definitions	11
	Omit “section 58C” from the definition of <i>mixed development land</i> .	12
	Insert instead “section 14X”.	13