

*This PUBLIC BILL originated in the LEGISLATIVE ASSEMBLY, and, having this day passed, is now ready for presentation to the LEGISLATIVE COUNCIL for its concurrence.*

ALLAN PICKERING,  
*Clerk of the Legislative Assembly.*

*Legislative Assembly Chamber,  
Sydney, 29 November, 1961.*

## New South Wales



ANNO DECIMO

ELIZABETHÆ II REGINÆ

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Act No. , 1961.

An Act to provide for the valuation of strata; to provide for rebates of rates upon certain lands in certain cases; for these purposes to amend the Valuation of Land Act, 1916, the Local Government Act, 1919, and certain other Acts; to validate certain matters; and for purposes connected therewith.

**B**E it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows :—

1. (1) This Act may be cited as the "Valuation of Land and Local Government (Amendment) Act, 1961".

Short title,  
citation  
and com-  
mencement.  
(2)



*Valuation of Land and Local Government (Amendment).*

(2) The Valuation of Land Act, 1916, as amended by subsequent Acts and by this Act, may be cited as the Valuation of Land Act, 1916-1961.

(3) This Act shall commence upon a day to be appointed by the Governor and notified by proclamation published in the Gazette.

2. The Valuation of Land Act, 1916, as amended by subsequent Acts, is amended—

Amendment  
of Act No. 2,  
1916.

(Part I)

(a) (i) by inserting in subsection one of section four after the word "land" wherever occurring the words "or stratum";

Sec. 4.  
(Defini-  
tions.)

(ii) by inserting immediately before the definition of "Taxes" in the same subsection the following new definition :—

"Stratum" means a part of land consisting of a space or layer below, on, or above the surface of the land, or partly below and partly above the surface of the land, defined or definable by reference to improvements or otherwise, whether some of the dimensions of the space or layer are unlimited or whether all the dimensions are limited; but refers only to a stratum ratable or taxable under any Act; and "strata" is the plural of stratum.

(iii) by inserting at the end of the same section the following new subsection :—

(3) Nothing in this Act relating to strata shall affect the provisions of the Conveyancing (Strata Titles) Act, 1961.

(b) by inserting next after section seven the following new heading and sections :—

New secs.  
7A-7C.

*Valuations of strata.*

7A. (1) The improved value of a stratum is the capital sum which the fee-simple of the stratum might

Improved  
value of  
strata.



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*Valuation of Land and Local Government (Amendment).*

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might be expected to realise if offered for sale on such reasonable terms and conditions as a bona-fide seller would require.

(2) In determining the improved value of any stratum being premises occupied for trade, business, or manufacturing purposes, such value shall not include the value of any plant, machines, tools or other appliances which are not fixed to the premises or which are only so fixed that they may be removed from the premises without structural damage thereto.

7B. (1) The unimproved value of a stratum is the capital sum which the fee-simple of the stratum might be expected to realise if offered for sale on such reasonable terms and conditions as a bona-fide seller would require assuming—

Unimproved  
value of  
strata.

(a) that the improvements, if any, within the stratum and made or acquired by the owner or his predecessor in title had not been made : Provided that where the stratum is wholly or partly in an excavation it shall be assumed that the excavation of the stratum had been made;

(b) that means of access to the stratum may be used, and may continue to be used, as they were being used, or could be used, on the date to which the valuation relates; and

(c) that lands outside the stratum, including land of which the stratum forms part, are in the state and condition existing at the date to which the valuation relates; and, in particular, without limiting the generality of this assumption, that where the stratum consists partly of a building, structure, or work or is portion of a building, structure, or work, such building, structure, or work, to the extent that it is outside the stratum, had been made.

(2)



*Valuation of Land and Local Government (Amendment).*

(2) Notwithstanding anything in subsection one of this section, in determining the unimproved value of a stratum it shall be assumed that—

5 (a) the stratum may be used, or may continue to be used, for any purpose for which it was being used, or for which it could be used, at the date to which the valuation relates; and

10 (b) such improvements may be continued or made in the stratum as may be required in order to enable the stratum to continue to be so used,

15 but nothing in this subsection prevents regard being had, in determining that value, to any other purpose for which the stratum may be used on the assumptions set forth in subsection one of this section.

20 7C. (1) The assessed annual value of a stratum is nine-tenths of the fair average annual value of the stratum, with the improvements (if any) therein : Provided that such assessed annual value shall not be less than five per centum of the improved value of the stratum.

25 (2) In determining the assessed annual value of any stratum being premises occupied for trade, business, or manufacturing purposes such value shall not include the value of any plant, machines, tools, or other appliances which are not fixed to the premises or which are only so fixed that they may be removed from the premises without structural damage thereto.

30 (3) In determining the assessed annual value of any stratum it shall be assumed that the stratum, with the improvements, if any, therein, is not subject to the provisions of the Landlord and Tenant (Amendment) Act, 1948.



*Valuation of Land and Local Government (Amendment).*

3. The Valuation of Land Act, 1916, as amended by subsequent Acts, is further amended :—

Further amendment of Act No. 2, 1916.

(Part II.)

(a) by inserting at the end of section fourteen the following new paragraph :—

Sec. 14.  
(Valuations to be made.)

5       The provisions of this section shall apply, mutatis mutandis, to and in respect of strata.

(b) by inserting in subsection one of section fifteen after the words "or any part of it," the words "or any stratum therein";

Sec. 15.  
(Forms to be sent out by valuer-general.)

10       (c) by inserting at the end of subsection two of section sixteen the following words :—  
and in respect of each valuation of a stratum the following particulars :—

Sec. 16.  
(Valuation rolls—particulars.)

15               (i) the name and postal address of the owner of any estate of freehold in the land of which the stratum forms part, and the nature of his estate, together with the name of the beneficial owner of any such estate where the land is held in trust;

20               (ii) the situation, description and dimensions of the stratum;

              (iii) the improved, unimproved and assessed annual values of the stratum.

25       (d) (i) by inserting in subsection one of section seventeen after the words "improvements thereon" the words "or in the ownership, occupation, or dimensions of the stratum, or any alteration in the improvements therein";

Sec. 17.  
(Amendments.)

30               (ii) by inserting in subsection two of the same section after the word "land" the words "or stratum";

(e) by inserting in subsection two of section eighteen after the word "land" the words "or the stratum";

Sec. 18.  
(When valuation made.)

(f)



*Valuation of Land and Local Government (Amendment).*

- (f) (i) by inserting in section nineteen after the word "land" the words "or any stratum"; Sec. 19.  
(Fresh valuations at any time.)
- (ii) by inserting in the same section after the word "lands" the words "and strata";
- 5 (g) by inserting at the end of section twenty the following new subsection : — Sec. 20.  
(New valuation on application.)
- (2) The following persons, that is to say—
- the holder of an estate in fee-simple in the land of which a stratum forms part;
- 10 the mortgagee in possession of such land; and
- any lessee or occupier of a stratum liable under any Act to pay any rate or tax to a rating or taxing authority in respect of his lease or occupation,
- 15 may by notice in or to the effect of the prescribed form and on payment of the prescribed fee require the valuer-general to make a new valuation of the stratum; and in any such case the new valuation shall be entered in the valuation roll.
- 20 (h) by inserting in subsection two of section twenty-one after the word "land" the words "or stratum"; Sec. 21.  
(Total value of interests in land.)
- (i) by inserting in section twenty-two after the word "land" the words "or stratum"; Sec. 22.  
(Interests of lessors and lessees.)
- (j) by inserting next after section twenty-seven the following new section : — New sec. 27A.
- 25 27A. (1) Where strata owned by the same person and comprised in the same building, structure, or work are separately let to or occupied by different persons who under any Act are respectively
- 30 liable to pay any rate or tax to a rating or taxing authority, the strata shall be separately valued.
- (2)

Separate valuations of strata.



*Valuation of Land and Local Government (Amendment).*

- (2) All other strata comprised in the same building, structure, or work shall be included in one valuation unless the valuer-general otherwise directs. Inclusion of strata in one valuation.
- 5 (k) by inserting next after section twenty-eight the following new sections : — New secs. 28A and 28B.
- 10 28A. Where any stratum in respect of which one valuation would otherwise be made under this Act is situated partly in one district and partly within another the parts which are within such separate districts shall be separately valued. Stratum in two or more districts.
- 15 28B. Where in an Act it is provided that a parcel of land separately valued under the Valuation of Land Act, 1916, or that Act as amended by any subsequent Acts, shall be a separate parcel for the purposes of the first mentioned Act, then in any such case a stratum or strata separately valued under this Act shall be a separate parcel for the purposes of the first mentioned Act. Strata to be separate parcels for purposes of certain Acts.
- 20 4. The Valuation of Land Act, 1916, as amended by subsequent Acts, is further amended : — Further amendment of Act No. 2, 1916. (Part III.)
- (a) by inserting in subsection four of section twenty-nine after the word "land" wherever occurring the words "or stratum"; Sec. 29. (Notice of valuations to owner.)
- 25 (b) (i) by inserting in subsection one of section thirty-one after the word "owner" the words "or occupier"; Sec. 31. (Objection by rating or taxing authority.)
- (ii) by inserting in the same subsection after the word "land" the words "or stratum";
- (c)



*Valuation of Land and Local Government (Amendment).*

- (c) by inserting in subsection one of section thirty-two after the word "land" the words "or stratum";

Sec. 32.  
(Rating  
or taxing  
authority  
to notify  
valuer-  
general  
when occu-  
piers, etc.,  
liable to  
be rated or  
taxed.)

- (d) (i) by omitting from section thirty-four the word "The" and by inserting in lieu thereof the words "In relation to land the";

Sec. 34.  
(Grounds of  
objection.)

- (ii) by inserting at the end of the same section the following new subsection : —

(2) In relation to a stratum the only grounds upon which objection may be taken under this Act are—

(a) that the values assigned are too high or too low;

(b) that the situation, description, or dimensions of the stratum are not correctly stated;

(c) that strata which should be included in one valuation have been valued separately;

(d) that strata which should be valued separately have been included in one valuation; and

(e) that the person named in the notice is not the lessee, occupier, or owner of the stratum.



*Valuation of Land and Local Government (Amendment).*

5. The Valuation of Land Act, 1916, as amended by subsequent Acts, is further amended :—

Further amendment of Act No. 2, 1916.  
(Part V.)

- (a) by inserting in section forty-eight after the word "land" wherever occurring the words "and strata";
- Sec. 48.  
(Furnishing valuation lists to authorities.)
- 5 (b) by inserting in subsection two of section fifty after the word "land" wherever occurring the words "or stratum";
- Sec. 50.  
(No alteration by rating or taxing authorities except authorised.)
- (c) by inserting in section fifty-one after the word "lands" the words "and strata";
- Sec. 51.  
(New lists to replace old.)
- 10 (d) by inserting in subsection four of section fifty-eight after the words "this section" the words "or section 58A of this Act";
- Sec. 58.  
(Unimproved value of land for purposes of other Acts.)
- (e) by inserting next after section fifty-eight the following new section :—
- New sec. 58A.
- 15 58A. (1) The unimproved value of a stratum determined under this Act shall be deemed to be the unimproved capital value of the stratum for the purposes of the Local Government Act, 1919.
- Unimproved value of strata for purposes of Local Government Act.
- 20 (2) For the purposes of this section on ascertaining the unimproved value of any stratum there shall be a reasonable allowance for profitable expenditure by the owner or occupier on visible and effective improvements (if any) which although
- not



*Valuation of Land and Local Government (Amendment).*

not in the stratum have been constructed exclusively for the benefit of the stratum or the improvements therein.

5 (3) Such allowance (if any) shall be noted separately on the roll and on the notice of valuation and objection may be made thereto under this Act.

10 (4) Notwithstanding anything contained in this or any other Act, the rating or taxing authority in levying rates or taxes on the unimproved value shall levy rates or taxes, as the case may be, upon the amount of the unimproved value of the stratum after deducting therefrom the amount of any allowance made under subsection two of this section.

15 (f) by inserting in subsection one of section fifty-nine Sec. 59. after the words "improved value" the words "of (Improved value for purposes of other Acts.) land and strata";

20 (g) by inserting in subsection one of section sixty after Sec. 60. the words "The assessed annual value" the words (Assessed annual value for purposes of other Acts.) "of land and strata";

(h) by inserting in section sixty-one after the word Sec. 61. "land" the words "or stratum"; (Values hereunder to be used as basis of rates, taxes, and duties.)

25 (i) (i) by inserting in subsection one of section sixty- Sec. 62. two after the word "land" where first occurring (Taxes and rates under any authority.) the words "or stratum";

(ii) by inserting in the same subsection after the word "lands" wherever occurring the words "or strata".



*Valuation of Land and Local Government (Amendment).*

6. The Valuation of Land Act, 1916, as amended by subsequent Acts, is further amended :—

Further amendment of Act No. 2, 1916. (Part VI.)

(a) by inserting in section sixty-five after the word "land" the words "or a stratum";

Sec. 65. (Stamp duties and death duties.)

5 (b) (i) by inserting in section sixty-eight after the word "land" wherever occurring the words "or stratum";

Sec. 68. (Valuation for resumption purposes.)

10 (ii) by inserting in subsection one of the same section after the word "lands" the words "or strata".

7. The Valuation of Land Act, 1916, as amended by subsequent Acts, is further amended :—

Further amendment of Act No. 2, 1916. (Part VII.)

(a) by inserting in section seventy-one after the word "land" the words "or stratum";

Sec. 71. (Changes of ownership.)

15 (b) by inserting in section seventy-two after the word "land" wherever occurring the words "and strata";

Sec. 72. (Boundaries of rating or taxing areas.)

(c) by inserting in section seventy-three after the word "land" wherever occurring the words "or stratum";

Sec. 73. (Lessor to furnish copy of lease.)

20 (d) by inserting in section seventy-four after the word "land" the words "or stratum";

Sec. 74. (Power of valuer-general, etc.)

(e) by inserting in section seventy-eight after the word "land" the words "or stratum".

Sec. 78. (Certificate in lieu of valuation of land.)

8.



*Valuation of Land and Local Government (Amendment).*

8. Schedule Three of the Local Government Act, 1919, is amended :—

Amendment  
of Act No.  
41, 1919.  
(Schedule  
Three.)

(a) by omitting from subsection one of section two the word "The" and by inserting in lieu thereof the words "Subject to the provisions of section 2A hereof the";

(b) by inserting next after the same section the following new section :—

2A. (1) Notwithstanding any other provision of this Schedule (excepting section sixteen), where the land to be valued consists of a stratum and is not a mine the unimproved capital value thereof shall be determined in accordance with the principles for the determination of unimproved value set forth in section 7B of the Valuation of Land Act, 1916-1961 :

Unimproved  
capital value  
of strata.

Provided that there shall be a reasonable deduction for profitable expenditure by the owner or occupier on visible and effective improvements (if any) which although not in the stratum have been constructed exclusively for the benefit of the stratum or the improvements therein.

(2) The deduction (if any) under this section shall be noted separately in the valuation book and in the notice of valuation; and objection may be made thereto under this Schedule.

(3) Where strata owned by the same person and comprised in the same building, structure, or work are separately let to or occupied by different ratable persons they shall be separately valued.

(4) All other strata comprised in the same building, structure or work shall be included in one valuation, unless the council otherwise directs.

(5)



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*Valuation of Land and Local Government (Amendment).*

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(5) Where any stratum is ratable for a particular rate in respect of any part thereof separate valuations shall be made of the whole and such part so ratable for a particular rate.

5 (6) A stratum or strata separately valued in accordance with this Schedule shall be a separate parcel of land for all purposes relating to the making and levying of rates under this Act.

10 (c) (i) by omitting from subsection three of section eighteen the word "The" and by inserting in lieu thereof the words "In relation to land other than a stratum the";

(ii) by inserting at the end of the same subsection the following new subsection :—

15 (3A) In relation to a stratum other than a mine the only grounds upon which objection may be taken under this section shall be—

(a) that the values assigned are wrong;

20 (b) that the situation, description, or dimensions of the stratum are not correctly stated;

(c) that strata which should be included in one valuation have been valued separately;

25 (d) that strata which should be valued separately have been included in one valuation;

30 (e) that the person named in or served with the valuation notice as a ratable person in respect of the stratum is not such a ratable person;

(f) that the stratum is not ratable or is not ratable to any particular rate.



*Valuation of Land and Local Government (Amendment).*

9. The Local Government Act, 1919, as amended by subsequent Acts, is further amended by inserting next after section one hundred and thirty-nine the following new section : —

Further amendment of Act No. 41, 1919.  
New sec. 139A.

5        139A. (1) Subject to the provisions of this section the ratable person (if any) in respect of a parcel of land vested in a public body shall be entitled to a rebate of twenty-five per centum of the general rate made and leviable thereon, or where upon objection by the council  
10        the Minister determines a lesser rebate, such lesser rebate.

Rebate to ratable person in respect of certain land.

The amount of any such rebate shall be written off and abandoned by the council.

(2) The rebate shall be allowed only where—

- 15        (a) access to the parcel is wholly or substantially over other lands for which the public body provides at its own cost such services as materially benefit the parcel;
- (b) the parcel is included in the then current list referred to in subsection four of this section; and
- 20        (c) the council has not objected to the inclusion of the parcel in the list or its objection has been dismissed.

          (3) The rate notice shall state the amount of the rebate, and, where an objection has been lodged  
25        under this section, shall not be served unless and until the objection has been determined.

          (4) A public body in whom is vested any parcel of land in respect of which the ratable person is entitled to a rebate under this section shall furnish to the  
30        council not later than the thirty-first day of October preceding the commencement of the year for which the rate is made a list setting forth the parcels of land of the nature referred to in paragraph (a) of subsection two of this section giving particulars of each parcel, the  
35        means of access thereto and the material services provided by the public body in respect thereof as at the thirtieth day of September in the year in which the list is furnished.

(5)



*Valuation of Land and Local Government (Amendment).*

(5) If the council objects to the inclusion of any parcel in the list, it shall serve notice of objection on the public body and on the Minister within two months after the list is furnished.

5 (6) The Minister may allow or dismiss any objection, but, before determining an objection, the Minister shall, if either the public body or the council so desires, afford them an opportunity of appearing before and being heard by a person appointed by the  
10 Minister for that purpose.

The decision of the Minister on an objection under this section shall be final.

(7) In this section—

15 “Access” and “means of access” include lifts, stairways, escalators and passageways in or upon a building, structure, work or excavation.

20 “Public body” means the Commissioner for Railways, the Maritime Services Board of New South Wales and any statutory authority representing the Crown which is proclaimed as a public body for the purposes of this section.

“Services” means cleaning, lighting, repairs and maintenance of any access and means of access.

10. Any valuation of a stratum ratable or taxable under Validation.  
25 any Act made or purporting to have been made before the commencement of this Act under the Valuation of Land Act, 1916, the Local Government Act, 1919, and any Act amending the same, shall be deemed to have been validly made and shall be deemed to be and always to have been  
30 valid and effectual for all purposes of the Valuation of Land Act, 1916-1961, the Local Government Act, 1919, as amended by subsequent Acts and by this Act, or any other Act under which such stratum was or is ratable or taxable until amended, varied, altered or a new valuation in respect  
35 thereof has been made under the Valuation of Land Act, 1916-1961, or the Local Government Act, 1919, as amended by subsequent Acts and by this Act.

Any



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*Valuation of Land and Local Government (Amendment).*

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Any objection or proceeding in respect of any such valuation commenced but not disposed of before the commencement of this Act may be continued and dealt with under and in accordance with the provisions of the Valuation of Land Act, 1916-1961, or the Local Government Act, 1919, as amended by subsequent Acts and by this Act, as the case may be.

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Sydney: V. C. N. Blight, Government Printer—1961

[1s. 6d.]



No. , 1961.

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## A BILL

To provide for the valuation of strata; to provide for rebates of rates upon certain lands in certain cases; for these purposes to amend the Valuation of Land Act, 1916, the Local Government Act, 1919, and certain other Acts; to validate certain matters; and for purposes connected therewith.

[MR. HILLS;—23 November, 1961.]

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**B**E it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows :—

1. (1) This Act may be cited as the "Valuation of Land and Local Government (Amendment) Act, 1961".

Short title,  
citation  
and com-  
mencement.  
(2)



*Valuation of Land and Local Government (Amendment).*

(2) The Valuation of Land Act, 1916, as amended by subsequent Acts and by this Act, may be cited as the Valuation of Land Act, 1916-1961.

(3) This Act shall commence upon a day to be appointed by the Governor and notified by proclamation published in the Gazette.

2. The Valuation of Land Act, 1916, as amended by subsequent Acts, is amended—

Amendment  
of Act No. 2,  
1916.  
(Part I)

(a) (i) by inserting in subsection one of section four after the word "land" wherever occurring the words "or stratum";

Sec. 4.  
(Defini-  
tions.)

(ii) by inserting immediately before the definition of "Taxes" in the same subsection the following new definition :—

"Stratum" means a part of land consisting of a space or layer below, on, or above the surface of the land, or partly below and partly above the surface of the land, defined or definable by reference to improvements or otherwise, whether some of the dimensions of the space or layer are unlimited or whether all the dimensions are limited; but refers only to a stratum ratable or taxable under any Act; and "strata" is the plural of stratum.

(iii) by inserting at the end of the same section the following new subsection :—

(3) Nothing in this Act relating to strata shall affect the provisions of the Conveyancing (Strata Titles) Act, 1961.

(b) by inserting next after section seven the following new heading and sections :—

New secs.  
7A-7C.

*Valuations of strata.*

7A. (1) The improved value of a stratum is the capital sum which the fee-simple of the stratum might

Improved  
value of  
strata.



*Valuation of Land and Local Government (Amendment).*

might be expected to realise if offered for sale on such reasonable terms and conditions as a bona-fide seller would require.

5 (2) In determining the improved value of any stratum being premises occupied for trade, business, or manufacturing purposes, such value shall not include the value of any plant, machines, tools or other appliances which are not fixed to the premises or which are only so fixed that they may  
10 be removed from the premises without structural damage thereto.

7B. (1) The unimproved value of a stratum is the capital sum which the fee-simple of the stratum might be expected to realise if offered for sale on such reasonable terms and conditions as a bona-fide  
15 seller would require assuming—

Unimproved  
value of  
strata.

(a) that the improvements, if any, within the stratum and made or acquired by the owner or his predecessor in title had not been  
20 made: Provided that where the stratum is wholly or partly in an excavation it shall be assumed that the excavation of the stratum had been made;

(b) that means of access to the stratum may be  
25 used, and may continue to be used, as they were being used, or could be used, on the date to which the valuation relates; and

(c) that lands outside the stratum, including  
30 land of which the stratum forms part, are in the state and condition existing at the date to which the valuation relates; and, in particular, without limiting the generality of this assumption, that where the stratum consists partly of a building, structure, or  
35 work or is portion of a building, structure, or work, such building, structure, or work, to the extent that it is outside the stratum, had been made.

(2)



*Valuation of Land and Local Government (Amendment).*

(2) Notwithstanding anything in subsection one of this section, in determining the unimproved value of a stratum it shall be assumed that—

5 (a) the stratum may be used, or may continue to be used, for any purpose for which it was being used, or for which it could be used, at the date to which the valuation relates; and

10 (b) such improvements may be continued or made in the stratum as may be required in order to enable the stratum to continue to be so used,

15 but nothing in this subsection prevents regard being had, in determining that value, to any other purpose for which the stratum may be used on the assumptions set forth in subsection one of this section.

20 7c. (1) The assessed annual value of a stratum is nine-tenths of the fair average annual value of the stratum, with the improvements (if any) therein : Provided that such assessed annual value shall not be less than five per centum of the improved value of the stratum.

25 (2) In determining the assessed annual value of any stratum being premises occupied for trade, business, or manufacturing purposes such value shall not include the value of any plant, machines, tools, or other appliances which are not fixed to the premises or which are only so fixed that they may be removed from the premises  
30 without structural damage thereto.

3. The Valuation of Land Act, 1916, as amended by subsequent Acts, is further amended :—

Further amendment of Act No. 2, 1916.

(Part II.)

35 (a) by inserting at the end of section fourteen the following new paragraph :—  
The provisions of this section shall apply, mutatis mutandis, to and in respect of strata.

Sec. 14.  
(Valuations to be made.)

(b)



*Valuation of Land and Local Government (Amendment).*

- (b) by inserting in subsection one of section fifteen after the words "or any part of it," the words "or any stratum therein"; Sec. 15.  
(Forms to be sent out by valuer-general.)
- 5 (c) by inserting at the end of subsection two of section sixteen the following words :— Sec. 16.  
(Valuation rolls—particulars.)
- and in respect of each valuation of a stratum the following particulars :—
- 10 (i) the name and postal address of the owner of any estate of freehold in the land of which the stratum forms part, and the nature of his estate, together with the name of the beneficial owner of any such estate where the land is held in trust;
- 15 (ii) the situation, description and dimensions of the stratum;
- (iii) the improved, unimproved and assessed annual values of the stratum.
- 20 (d) (i) by inserting in subsection one of section seventeen after the words "improvements thereon" the words "or in the ownership, occupation, or dimensions of the stratum, or any alteration in the improvements therein"; Sec. 17.  
(Amendments.)
- 25 (ii) by inserting in subsection two of the same section after the word "land" the words "or stratum";
- (e) by inserting in subsection two of section eighteen after the word "land" the words "or the stratum"; Sec. 18.  
(When valuation made.)
- 30 (f) (i) by inserting in section nineteen after the word "land" the words "or any stratum"; Sec. 19.  
(Fresh valuations at any time.)
- (ii) by inserting in the same section after the word "lands" the words "and strata";

(g)



*Valuation of Land and Local Government (Amendment).*

- (g) by inserting at the end of section twenty the following new subsection : —

Sec. 20.  
(New valuation on application.)

- (2) The following persons, that is to say—

5 the holder of an estate in fee-simple in the land of which a stratum forms part;

the mortgagee in possession of such land; and  
any lessee or occupier of a stratum liable under  
any Act to pay any rate or tax to a rating  
or taxing authority in respect of his lease  
10 or occupation,

may by notice in or to the effect of the prescribed  
form and on payment of the prescribed fee require  
the valuer-general to make a new valuation of the  
stratum; and in any such case the new valuation  
15 shall be entered in the valuation roll.

- (h) by inserting in subsection two of section twenty-one after the word “land” the words “or stratum”;

Sec. 21.  
(Total value of interests in land.)

- (i) by inserting in section twenty-two after the word “land” the words “or stratum”;

Sec 22.  
(Interests of lessors and lessees.)

- 20 (j) by inserting next after section twenty-seven the following new section : —

New sec. 27A.

27A. (1) Where strata owned by the same person and comprised in the same building, structure, or work are separately let to or occupied by different persons who under any Act are respectively  
25 liable to pay any rate or tax to a rating or taxing authority, the strata shall be separately valued.

Separate valuations of strata.

(2) All other strata comprised in the same building, structure, or work shall be included in one valuation unless the valuer-general otherwise directs.  
30

Inclusion of strata in one valuation.

(k)



*Valuation of Land and Local Government (Amendment).*

- (k) by inserting next after section twenty-eight the following new sections : —

New secs.  
28A and 28B.

5        28A. Where any stratum in respect of which one valuation would otherwise be made under this Act is situated partly in one district and partly within another the parts which are within such separate districts shall be separately valued.

Stratum  
in two  
or more  
districts.

10       28B. Where in an Act it is provided that a parcel of land separately valued under the Valuation of Land Act, 1916, or that Act as amended by any subsequent Acts, shall be a separate parcel for the purposes of the first mentioned Act, then in any such case a stratum or strata separately valued under this Act shall be a separate parcel for the purposes of the first mentioned Act.

Strata to  
be separate  
parcels for  
purposes of  
certain  
Acts.

4. The Valuation of Land Act, 1916, as amended by subsequent Acts, is further amended : —

Further  
amendment  
of Act No. 2,  
1916.  
(Part III.)

20       (a) (i) by inserting in subsection one of section twenty-nine after the words "such land" the words "and any stratum comprised therein";

Sec. 29.  
(Notice of  
valuations  
to owner.)

(ii) by inserting in subsection four of the same section after the word "land" wherever occurring the words "or stratum";

25       (b) (i) by inserting in subsection one of section thirty-one after the word "owner" the words "or occupier";

Sec. 31.  
(Objection  
by rating  
or taxing  
authority.)

(ii) by inserting in the same subsection after the word "land" the words "or stratum";

30       (c) by inserting in section thirty-two after the word "land" wherever occurring the words "or stratum";

Sec. 32.  
(Rating  
or taxing  
authority  
to notify  
valuer-  
general  
when occu-  
piers, etc.,  
liable to  
be rated or  
taxed.)

(d)



*Valuation of Land and Local Government (Amendment).*

- (d) (i) by omitting from section thirty-four the word "The" and by inserting in lieu thereof the words "In relation to land the";
- 5 (ii) by inserting at the end of the same section the following new subsection : —
- (2) In relation to a stratum the only grounds upon which objection may be taken under this Act are—
- 10 (a) that the values assigned are too high or too low;
- (b) that the situation, description, or dimensions of the stratum are not correctly stated;
- 15 (c) that strata which should be included in one valuation have been valued separately;
- (d) that strata which should be valued separately have been included in one valuation; and
- 20 (e) that the person named in the notice is not the lessee, occupier, or owner of the stratum.
5. The Valuation of Land Act, 1916, as amended by subsequent Acts, is further amended : —
- Further amendment of Act No. 2, 1916. (Part IV.)
- 25 (a) by inserting in subsection one of section thirty-seven after the word "land" the words "and strata";
- Sec. 37. (Valuer-general to forward objections to the registrar of court.)
- (b) by inserting in subsection two of section thirty-nine after the word "land" wherever occurring the words "or stratum";
- Sec. 39. (Powers of court.)
- (c)



*Valuation of Land and Local Government (Amendment).*

- (c) by inserting in section forty-three after the word "land" the words "or stratum". Sec. 43.  
(Consequential alterations.)
6. The Valuation of Land Act, 1916, as amended by subsequent Acts, is further amended :— Further amendment of Act No. 2, 1916.  
(Part V.)
- 5 (a) by inserting in section forty-eight after the word "land" wherever occurring the words "and strata"; Sec. 48.  
(Furnishing valuation lists to authorities.)
- (b) by inserting in subsection two of section fifty after the word "land" wherever occurring the words "or stratum"; Sec. 50.  
(No alteration by rating or taxing authorities except authorised.)
- 10 (c) by inserting in section fifty-one after the word "lands" the words "and strata"; Sec. 51.  
(New lists to replace old.)
- (d) (i) by inserting in subsection one of section fifty-eight after the words "The unimproved value" the words "of land"; Sec. 58.  
(Unimproved value of land for purposes of other Acts.)
- 15 (ii) by inserting in subsection four of the same section after the words "this section" the words "or section 58A of this Act";
- (e) by inserting next after section fifty-eight the following new section :— New sec. 58A.
- 20 58A. (1) The unimproved value of a stratum determined under this Act shall be deemed to be the unimproved capital value of the stratum for the purposes of the Local Government Act, 1919. Unimproved value of strata for purposes of Local Government Act.
- 25 (2) For the purposes of this section on ascertaining the unimproved value of any stratum there shall be a reasonable deduction for profitable expenditure



Valuation of Land and Local Government (Amendment).

5 expenditure by the owner or occupier on visible and effective improvements (if any) which although not in the stratum have been constructed exclusively for the benefit of the stratum or the improvements therein.

(3) Such deduction (if any) shall be noted separately on the roll and on the notice of valuation and objection may be made thereto under this Act.

10 (f) by inserting in subsection one of section fifty-nine Sec. 59.  
after the words "improved value" the words "of (Improved  
land and strata"; value for  
purposes of  
other Acts.)

15 (g) by inserting in subsection one of section sixty after Sec. 60.  
the words "The assessed annual value" the words (Assessed  
"of land and strata"; annual  
value for  
purposes of  
other Acts.)

(h) by inserting in section sixty-one after the word Sec. 61.  
"land" the words "or stratum"; (Values  
hereunder  
to be used  
as basis of  
rates, taxes,  
and duties.)

20 (i) (i) by inserting in subsection one of section sixty- Sec. 62.  
two after the word "land" where first occurring (Taxes  
the words "or stratum"; and rates  
under any  
authority.)

(ii) by inserting in the same subsection after the  
word "land" where secondly occurring the  
words "or part of a stratum";

25 (iii) by inserting in the same subsection after the  
word "lands" wherever occurring the words  
"or strata".



*Valuation of Land and Local Government (Amendment).*

7. The Valuation of Land Act, 1916, as amended by subsequent Acts, is further amended :—

Further amendment of Act No. 2, 1916. (Part VI.)

(a) by inserting in section sixty-five after the word "land" the words "or a stratum";

Sec. 65. (Stamp duties and death duties.)

5 (b) (i) by inserting in section sixty-eight after the word "land" wherever occurring the words "or stratum";

Sec. 68. (Valuation for resumption purposes.)

10 (ii) by inserting in subsection one of the same section after the word "lands" the words "or strata";

(c) by inserting in subsection one of section seventy after the word "land" wherever occurring the words "or stratum".

Sec. 70. (Determination of values at dates prior or subsequent to valuation.)

15 8. The Valuation of Land Act, 1916, as amended by subsequent Acts, is further amended :—

Further amendment of Act No. 2, 1916. (Part VII.)

(a) by inserting in section seventy-one after the word "land" the words "or stratum";

Sec. 71. (Changes of ownership.)

(b) by inserting in section seventy-two after the word "land" wherever occurring the words "and strata";

Sec. 72. (Boundaries of rating or taxing areas.)

20 (c) by inserting in section seventy-three after the word "land" wherever occurring the words "or stratum";

Sec. 73. (Lessor to furnish copy of lease.)

(d) by inserting in section seventy-four after the word "land" the words "or stratum";

Sec. 74. (Power of valuer-general, etc.)

25 (e) by inserting in section seventy-eight after the word "land" the words "or stratum".

Sec. 78. (Certificate in lieu of valuation of land.)



*Valuation of Land and Local Government (Amendment).*

9. Schedule Three of the Local Government Act, 1919, is amended :—

Amendment  
of Act No.  
41, 1919.  
(Schedule  
Three.)

5 (a) by omitting from subsection one of section two the word "The" and by inserting in lieu thereof the words "Subject to the provisions of section 2A hereof the";

(b) by inserting next after the same section the following new section :—

10 2A. (1) Notwithstanding any other provision of this Schedule (excepting section sixteen), where the land to be valued consists of a stratum and is not a mine the unimproved capital value thereof shall be determined in accordance with the principles for the determination of unimproved value set forth in section 7B of the Valuation of Land Act, 1916-1961 :

Unimproved  
capital value  
of strata.

20 Provided that there shall be a reasonable deduction for profitable expenditure by the owner or occupier on visible and effective improvements (if any) which although not in the stratum have been constructed exclusively for the benefit of the stratum or the improvements therein.

25 (2) The deduction (if any) under this section shall be noted separately in the valuation book and in the notice of valuation; and objection may be made thereto under this Schedule.

30 (3) Where strata owned by the same person and comprised in the same building, structure, or work are separately let to or occupied by different ratable persons they shall be separately valued.

(4) All other strata comprised in the same building, structure or work shall be included in one valuation, unless the council otherwise directs.

(5)



*Valuation of Land and Local Government (Amendment).*

(5) Where any stratum is ratable for a particular rate in respect of any part thereof separate valuations shall be made of the whole and such part so ratable for a particular rate.

5 (6) A stratum or strata separately valued in accordance with this Schedule shall be a separate parcel of land for all purposes relating to the making and levying of rates under this Act.

10 (c) (i) by omitting from subsection three of section eighteen the word "The" and by inserting in lieu thereof the words "In relation to land other than a stratum the";

(ii) by inserting at the end of the same subsection the following new subsection :—

15 (3A) In relation to a stratum other than a mine the only grounds upon which objection may be taken under this section shall be—

(a) that the values assigned are wrong;

20 (b) that the situation, description, or dimensions of the stratum are not correctly stated;

(c) that strata which should be included in one valuation have been valued separately;

25 (d) that strata which should be valued separately have been included in one valuation;

30 (e) that the person named in or served with the valuation notice as a ratable person in respect of the stratum is not such a ratable person;

(f) that the stratum is not ratable or is not ratable to any particular rate.



*Valuation of Land and Local Government (Amendment).*

10. The Local Government Act, 1919, as amended by subsequent Acts, is further amended by inserting next after section one hundred and thirty-nine the following new section :—

Further amendment of Act No. 41, 1919.

New sec. 139A.

5        139A. (1) Subject to the provisions of this section the ratable person (if any) in respect of a parcel of land vested in a public body shall be entitled to a rebate of twenty-five per centum of the general rate made and leviable thereon, or where upon objection by the council  
10        the Minister determines a lesser rebate, such lesser rebate.

Rebate to ratable person in respect of certain land.

The amount of any such rebate shall be written off and abandoned by the council.

(2) The rebate shall be allowed only where—

- 15        (a) access to the parcel is wholly or substantially over other lands for which the public body provides at its own cost such services as materially benefit the parcel;
- (b) the parcel is included in the then current list referred to in subsection four of this section; and
- 20        (c) the council has not objected to the inclusion of the parcel in the list or its objection has been dismissed.

          (3) The rate notice shall state the amount of the rebate, and, where an objection has been lodged  
25        under this section, shall not be served unless and until the objection has been determined.

          (4) A public body in whom is vested any parcel of land in respect of which the ratable person is entitled to a rebate under this section shall furnish to the  
30        council not later than the thirty-first day of October preceding the commencement of the year for which the rate is made a list setting forth the parcels of land of the nature referred to in paragraph (a) of subsection two of this section giving particulars of each parcel, the  
35        means of access thereto and the material services provided by the public body in respect thereof as at the thirtieth day of September in the year in which the list is furnished.

(5)



*Valuation of Land and Local Government (Amendment).*

(5) If the council objects to the inclusion of any parcel in the list, it shall serve notice of objection on the public body and on the Minister within two months after the list is furnished.

5 (6) The Minister may allow or dismiss any objection, but, before determining an objection, the Minister shall, if either the public body or the council so desires, afford them an opportunity of appearing before and being heard by a person appointed by the  
10 Minister for that purpose.

The decision of the Minister on an objection under this section shall be final.

(7) In this section—

15 “Access” and “means of access” include lifts, stairways, escalators and passageways in or upon a building, structure, work or excavation.

20 “Public body” means the Commissioner for Railways, the Maritime Services Board of New South Wales and any statutory authority representing the Crown which is proclaimed as a public body for the purposes of this section.

“Services” means cleaning, lighting, repairs and maintenance of any access and means of access.

25 **11.** Any valuation of a stratum ratable or taxable under any Act made or purporting to have been made before the Validation.  
commencement of this Act under the Valuation of Land Act, 1916, the Local Government Act, 1919, and any Act amending the same, shall be deemed to have been validly made and shall be deemed to be and always to have been  
30 valid and effectual for all purposes of the Valuation of Land Act, 1916-1961, the Local Government Act, 1919, as amended by subsequent Acts and by this Act, or any other Act under which such stratum was or is ratable or taxable until amended, varied, altered or a new valuation in respect  
35 thereof has been made under the Valuation of Land Act, 1916-1961, or the Local Government Act, 1919, as amended by subsequent Acts and by this Act.

Any



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*Valuation of Land and Local Government (Amendment).*

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Any objection or proceeding in respect of any such valuation commenced but not disposed of before the commencement of this Act may be continued and dealt with under and in accordance with the provisions of the Valuation of Land  
5 Act, 1916-1961, or the Local Government Act, 1919, as amended by subsequent Acts and by this Act, as the case may be.



## **VALUATION OF LAND AND LOCAL GOVERNMENT (AMENDMENT) BILL, 1961.**

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### **EXPLANATORY NOTE.**

THE objects of this Bill are to amend the Valuation of Land Act and the Local Government Act—

- (a) to establish that the valuing authorities constituted under those Acts are, and always have been, entitled to make separate valuations of the ratable stratum parcels forming part of multi-storey buildings and railway or wharfage or similar lands which are not ratable as a whole;
- (b) to provide for a rebate up to twenty-five per centum of the amount of rates payable on certain land where the owner being a public body provides, at its own cost, services such as cleaning, lighting, repairs and maintenance for the benefit of that land;
- (c) to make other provisions consequent upon and ancillary to the foregoing.







No. , 1961.

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## A BILL

To provide for the valuation of strata; to provide for rebates of rates upon certain lands in certain cases; for these purposes to amend the Valuation of Land Act, 1916, the Local Government Act, 1919, and certain other Acts; to validate certain matters; and for purposes connected therewith.

[Mr. HILLS;—23 November, 1961.]

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**B**E it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows :—

1. (1) This Act may be cited as the "Valuation of Land and Local Government (Amendment) Act, 1961".
- (2) Short title, citation and commencement.



*Valuation of Land and Local Government (Amendment).*

(2) The Valuation of Land Act, 1916, as amended by subsequent Acts and by this Act, may be cited as the Valuation of Land Act, 1916-1961.

(3) This Act shall commence upon a day to be appointed by the Governor and notified by proclamation published in the Gazette.

2. The Valuation of Land Act, 1916, as amended by subsequent Acts, is amended—

Amendment  
of Act No. 2,  
1916.  
(Part I)

(a) (i) by inserting in subsection one of section four after the word "land" wherever occurring the words "or stratum";

Sec. 4.  
(Definitions.)

(ii) by inserting immediately before the definition of "Taxes" in the same subsection the following new definition :—

"Stratum" means a part of land consisting of a space or layer below, on, or above the surface of the land, or partly below and partly above the surface of the land, defined or definable by reference to improvements or otherwise, whether some of the dimensions of the space or layer are unlimited or whether all the dimensions are limited; but refers only to a stratum ratable or taxable under any Act; and "strata" is the plural of stratum.

(iii) by inserting at the end of the same section the following new subsection :—

(3) Nothing in this Act relating to strata shall affect the provisions of the Conveyancing (Strata Titles) Act, 1961.

(b) by inserting next after section seven the following new heading and sections :—

New secs.  
7A-7C.

*Valuations of strata.*

7A. (1) The improved value of a stratum is the capital sum which the fee-simple of the stratum might

Improved  
value of  
strata.



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*Valuation of Land and Local Government (Amendment).*

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might be expected to realise if offered for sale on such reasonable terms and conditions as a bona-fide seller would require.

5 (2) In determining the improved value of any stratum being premises occupied for trade, business, or manufacturing purposes, such value shall not include the value of any plant, machines, tools or other appliances which are not fixed to the premises or which are only so fixed that they may  
10 be removed from the premises without structural damage thereto.

7B. (1) The unimproved value of a stratum is the capital sum which the fee-simple of the stratum might be expected to realise if offered for sale on such reasonable terms and conditions as a bona-fide  
15 seller would require assuming—

Unimproved  
value of  
strata.

(a) that the improvements, if any, within the stratum and made or acquired by the owner or his predecessor in title had not been made : Provided that where the stratum is  
20 wholly or partly in an excavation it shall be assumed that the excavation of the stratum had been made ;

(b) that means of access to the stratum may be used, and may continue to be used, as they were being used, or could be used, on the  
25 date to which the valuation relates ; and

(c) that lands outside the stratum, including land of which the stratum forms part, are in the state and condition existing at the date to which the valuation relates ; and, in particular, without limiting the generality of this assumption, that where the stratum consists partly of a building, structure, or  
30 work or is portion of a building, structure, or work, such building, structure, or work, to the extent that it is outside the stratum, had been made.  
35

(2)



*Valuation of Land and Local Government (Amendment).*

(2) Notwithstanding anything in subsection one of this section, in determining the unimproved value of a stratum it shall be assumed that—

- 5 (a) the stratum may be used, or may continue to be used, for any purpose for which it was being used, or for which it could be used, at the date to which the valuation relates; and
- 10 (b) such improvements may be continued or made in the stratum as may be required in order to enable the stratum to continue to be so used,

15 but nothing in this subsection prevents regard being had, in determining that value, to any other purpose for which the stratum may be used on the assumptions set forth in subsection one of this section.

20 7c. (1) The assessed annual value of a stratum is nine-tenths of the fair average annual value of the stratum, with the improvements (if any) therein: Provided that such assessed annual value shall not be less than five per centum of the improved value of the stratum.

25 (2) In determining the assessed annual value of any stratum being premises occupied for trade, business, or manufacturing purposes such value shall not include the value of any plant, machines, tools, or other appliances which are not fixed to the premises or which are only so fixed that they may be removed from the premises

30 without structural damage thereto.

3. The Valuation of Land Act, 1916, as amended by subsequent Acts, is further amended :—

Further amendment of Act No. 2, 1916.

(Part II.)

- (a) by inserting at the end of section fourteen the following new paragraph :—

Sec. 14.  
(Valuations to be made.)

35 The provisions of this section shall apply, mutatis mutandis, to and in respect of strata.

(b)



*Valuation of Land and Local Government (Amendment).*

- (b) by inserting in subsection one of section fifteen Sec. 15.  
after the words "or any part of it," the words "or (Forms to  
any stratum therein"; be sent out  
by valuer-  
general.)
- 5 (c) by inserting at the end of subsection two of section Sec. 16.  
sixteen the following words :— (Valuation  
rolls—  
particulars.)  
and in respect of each valuation of a stratum  
the following particulars :—
- 10 (i) the name and postal address of the  
owner of any estate of freehold in the  
land of which the stratum forms part,  
and the nature of his estate, together  
with the name of the beneficial owner  
of any such estate where the land is held  
in trust;
- 15 (ii) the situation, description and dimensions  
of the stratum;
- (iii) the improved, unimproved and assessed  
annual values of the stratum.
- 20 (d) (i) by inserting in subsection one of section seven- Sec. 17.  
teen after the words "improvements thereon" (Amend-  
the words "or in the ownership, occupation, ments.)  
or dimensions of the stratum, or any alteration  
in the improvements therein";
- 25 (ii) by inserting in subsection two of the same  
section after the word "land" the words "or  
stratum";
- (e) by inserting in subsection two of section eighteen Sec. 18.  
after the word "land" the words "or the stratum"; (When  
valuation  
made.)
- 30 (f) (i) by inserting in section nineteen after the word Sec. 19.  
"land" the words "or any stratum"; (Fresh  
valuations  
at any  
time.)
- (ii) by inserting in the same section after the word  
"lands" the words "and strata";
- (g)



*Valuation of Land and Local Government (Amendment).*

- (g) by inserting at the end of section twenty the following new subsection : — Sec. 20.  
(New valuation on application.)
- (2) The following persons, that is to say—
- the holder of an estate in fee-simple in the land  
of which a stratum forms part;
- the mortgagee in possession of such land; and
- any lessee or occupier of a stratum liable under any Act to pay any rate or tax to a rating or taxing authority in respect of his lease or occupation,
- may by notice in or to the effect of the prescribed form and on payment of the prescribed fee require the valuer-general to make a new valuation of the stratum; and in any such case the new valuation shall be entered in the valuation roll.
- (h) by inserting in subsection two of section twenty-one after the word "land" the words "or stratum"; Sec. 21.  
(Total value of interests in land.)
- (i) by inserting in section twenty-two after the word "land" the words "or stratum"; Sec 22.  
(Interests of lessors and lessees.)
- (j) by inserting next after section twenty-seven the following new section : — New sec. 27A.
- 27A. (1) Where strata owned by the same person and comprised in the same building, structure, or work are separately let to or occupied by different persons who under any Act are respectively liable to pay any rate or tax to a rating or taxing authority, the strata shall be separately valued. Separate valuations of strata.
- (2) All other strata comprised in the same building, structure, or work shall be included in one valuation unless the valuer-general otherwise directs. Inclusion of strata in one valuation.
- (k)



*Valuation of Land and Local Government (Amendment).*

- (k) by inserting next after section twenty-eight the following new sections : — New secs.  
28A and 28B.

5           28A. Where any stratum in respect of which one valuation would otherwise be made under this Act is situated partly in one district and partly within another the parts which are within such separate districts shall be separately valued. Stratum in two or more districts.

10           28B. Where in an Act it is provided that a parcel of land separately valued under the Valuation of Land Act, 1916, or that Act as amended by any subsequent Acts, shall be a separate parcel for the purposes of the first mentioned Act, then in any such case a stratum or strata separately valued under this Act shall be a separate parcel for the purposes of the first mentioned Act. Strata to be separate parcels for purposes of certain Acts.

4. The Valuation of Land Act, 1916, as amended by subsequent Acts, is further amended : — Further amendment of Act No. 2, 1916.  
(Part III.)

20           (a) (i) by inserting in subsection one of section twenty-nine after the words "such land" the words "and any stratum comprised therein"; Sec. 29.  
(Notice of valuations to owner.)

             (ii) by inserting in subsection four of the same section after the word "land" wherever occurring the words "or stratum";

25           (b) (i) by inserting in subsection one of section thirty-one after the word "owner" the words "or occupier"; Sec. 31.  
(Objection by rating or taxing authority.)

             (ii) by inserting in the same subsection after the word "land" the words "or stratum";

30           (c) by inserting in section thirty-two after the word "land" wherever occurring the words "or stratum"; Sec. 32.  
(Rating or taxing authority to notify valuer-general when occupiers, etc., liable to be rated or taxed.)

(d)



*Valuation of Land and Local Government (Amendment).*

- (d) (i) by omitting from section thirty-four the word "The" and by inserting in lieu thereof the words "In relation to land the"; Sec. 34.  
(Grounds of objection.)
- 5 (ii) by inserting at the end of the same section the following new subsection :—
- (2) In relation to a stratum the only grounds upon which objection may be taken under this Act are—
- 10 (a) that the values assigned are too high or too low;
- (b) that the situation, description, or dimensions of the stratum are not correctly stated;
- 15 (c) that strata which should be included in one valuation have been valued separately;
- (d) that strata which should be valued separately have been included in one valuation; and
- 20 (e) that the person named in the notice is not the lessee, occupier, or owner of the stratum.
5. The Valuation of Land Act, 1916, as amended by subsequent Acts, is further amended :— Further amendment of Act No. 2, 1916.  
(Part IV.)
- 25 (a) by inserting in subsection one of section thirty-seven after the word "land" the words "and strata"; Sec. 37.  
(Valuer-general to forward objections to the registrar of court.)
- (b) by inserting in subsection two of section thirty-nine after the word "land" wherever occurring the words "or stratum"; Sec. 39.  
(Powers of court.)
- (c)



*Valuation of Land and Local Government (Amendment).*

- (c) by inserting in section forty-three after the word "land" the words "or stratum". Sec. 43.  
(Conse-  
quential  
alterations.)
6. The Valuation of Land Act, 1916, as amended by subsequent Acts, is further amended :— Further  
amendment  
of Act No.  
2, 1916.  
(Part V.)
- 5 (a) by inserting in section forty-eight after the word "land" wherever occurring the words "and strata"; Sec. 48.  
(Furnish-  
ing valua-  
tion lists to  
authorities.)
- (b) by inserting in subsection two of section fifty after the word "land" wherever occurring the words "or stratum"; Sec. 50.  
(No altera-  
tion by  
rating or  
taxing  
authorities  
except  
authorised.)
- 10 (c) by inserting in section fifty-one after the word "lands" the words "and strata"; Sec. 51.  
(New lists  
to replace  
old.)
- (d) (i) by inserting in subsection one of section fifty-eight after the words "The unimproved value" the words "of land"; Sec. 58.  
(Unim-  
proved  
value of  
land for  
purposes of  
other Acts.)
- 15 (ii) by inserting in subsection four of the same section after the words "this section" the words "or section 58A of this Act";
- (e) by inserting next after section fifty-eight the following new section :— New sec.  
58A.
- 20 58A. (1) The unimproved value of a stratum determined under this Act shall be deemed to be the unimproved capital value of the stratum for the purposes of the Local Government Act, 1919. Unimproved  
value of  
strata for  
purposes of  
Local  
Govern-  
ment Act.
- 25 (2) For the purposes of this section on ascertaining the unimproved value of any stratum there shall be a reasonable deduction for profitable expenditure



Valuation of Land and Local Government (Amendment).

5 expenditure by the owner or occupier on visible and effective improvements (if any) which although not in the stratum have been constructed exclusively for the benefit of the stratum or the improvements therein.

(3) Such deduction (if any) shall be noted separately on the roll and on the notice of valuation and objection may be made thereto under this Act.

10 (f) by inserting in subsection one of section fifty-nine after the words "improved value" the words "of land and strata";

Sec. 59.  
(Improved value for purposes of other Acts.)

15 (g) by inserting in subsection one of section sixty after the words "The assessed annual value" the words "of land and strata";

Sec. 60.  
(Assessed annual value for purposes of other Acts.)

(h) by inserting in section sixty-one after the word "land" the words "or stratum";

Sec. 61.  
(Values hereunder to be used as basis of rates, taxes, and duties.)

20 (i) (i) by inserting in subsection one of section sixty-two after the word "land" where first occurring the words "or stratum";

Sec. 62.  
(Taxes and rates under any authority.)

(ii) by inserting in the same subsection after the word "land" where secondly occurring the words "or part of a stratum";

25 (iii) by inserting in the same subsection after the word "lands" wherever occurring the words "or strata".



*Valuation of Land and Local Government (Amendment).*

7. The Valuation of Land Act, 1916, as amended by subsequent Acts, is further amended :—

Further  
amendment  
of Act No.  
2, 1916.  
(Part VI.)

- (a) by inserting in section sixty-five after the word  
“land” the words “or a stratum”;

Sec. 65.  
(Stamp  
duties and  
death  
duties.)

- 5 (b) (i) by inserting in section sixty-eight after the word  
“land” wherever occurring the words “or  
stratum”;

Sec. 68.  
(Valuation  
for  
resumption  
purposes.)

- 10 (ii) by inserting in subsection one of the same  
section after the word “lands” the words “or  
strata”;

- (c) by inserting in subsection one of section seventy  
after the word “land” wherever occurring the words  
“or stratum”.

Sec. 70.  
(Deter-  
mination of  
values at  
dates prior  
or subse-  
quent to  
valuation.)

8. The Valuation of Land Act, 1916, as amended by subsequent Acts, is further amended :—

Further  
amendment  
of Act No.  
2, 1916.  
(Part VII.)

- (a) by inserting in section seventy-one after the word  
“land” the words “or stratum”;

Sec. 71.  
(Changes  
of owner-  
ship.)

- (b) by inserting in section seventy-two after the word  
“land” wherever occurring the words “and strata”;

Sec. 72.  
(Boundaries  
of rating  
or taxing  
areas.)

- 20 (c) by inserting in section seventy-three after the word  
“land” wherever occurring the words “or stratum”;

Sec. 73.  
(Lessor to  
furnish  
copy of  
lease.)

- (d) by inserting in section seventy-four after the word  
“land” the words “or stratum”;

Sec. 74.  
(Power of  
valuer-  
general, etc.)

- 25 (e) by inserting in section seventy-eight after the word  
“land” the words “or stratum”.

Sec. 78.  
(Certificate  
in lieu of  
valuation  
of land.)

9.



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*Valuation of Land and Local Government (Amendment).*

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9. Schedule Three of the Local Government Act, 1919, is amended :—

Amendment  
of Act No.  
41, 1919.  
(Schedule  
Three.)

5 (a) by omitting from subsection one of section two the word "The" and by inserting in lieu thereof the words "Subject to the provisions of section 2A hereof the";

(b) by inserting next after the same section the following new section :—

10 2A. (1) Notwithstanding any other provision of this Schedule (excepting section sixteen), where the land to be valued consists of a stratum and is not a mine the unimproved capital value thereof shall be determined in accordance with the principles for the determination of unimproved value set forth in section 7B of the Valuation of Land Act, 1916-1961 :

Unimproved  
capital value  
of strata.

15  
20 Provided that there shall be a reasonable deduction for profitable expenditure by the owner or occupier on visible and effective improvements (if any) which although not in the stratum have been constructed exclusively for the benefit of the stratum or the improvements therein.

25 (2) The deduction (if any) under this section shall be noted separately in the valuation book and in the notice of valuation; and objection may be made thereto under this Schedule.

30 (3) Where strata owned by the same person and comprised in the same building, structure, or work are separately let to or occupied by different ratable persons they shall be separately valued.

(4) All other strata comprised in the same building, structure or work shall be included in one valuation, unless the council otherwise directs.

(5)



*Valuation of Land and Local Government (Amendment).*

(5) Where any stratum is ratable for a particular rate in respect of any part thereof separate valuations shall be made of the whole and such part so ratable for a particular rate.

5 (6) A stratum or strata separately valued in accordance with this Schedule shall be a separate parcel of land for all purposes relating to the making and levying of rates under this Act.

10 (c) (i) by omitting from subsection three of section eighteen the word "The" and by inserting in lieu thereof the words "In relation to land other than a stratum the";

(ii) by inserting at the end of the same subsection the following new subsection :—

15 (3A) In relation to a stratum other than a mine the only grounds upon which objection may be taken under this section shall be—

(a) that the values assigned are wrong;

20 (b) that the situation, description, or dimensions of the stratum are not correctly stated;

(c) that strata which should be included in one valuation have been valued separately;

25 (d) that strata which should be valued separately have been included in one valuation;

30 (e) that the person named in or served with the valuation notice as a ratable person in respect of the stratum is not such a ratable person;

(f) that the stratum is not ratable or is not ratable to any particular rate.



*Valuation of Land and Local Government (Amendment).*

10. The Local Government Act, 1919, as amended by subsequent Acts, is further amended by inserting next after section one hundred and thirty-nine the following new section :—

Further amendment of Act No. 41, 1919.  
New sec. 139A.

5        139A. (1) Subject to the provisions of this section the ratable person (if any) in respect of a parcel of land vested in a public body shall be entitled to a rebate of twenty-five per centum of the general rate made and leviable thereon, or where upon objection by the council  
10        the Minister determines a lesser rebate, such lesser rebate.

Rebate to ratable person in respect of certain land.

The amount of any such rebate shall be written off and abandoned by the council.

(2) The rebate shall be allowed only where—

- 15        (a) access to the parcel is wholly or substantially over other lands for which the public body provides at its own cost such services as materially benefit the parcel;
- (b) the parcel is included in the then current list referred to in subsection four of this section; and
- 20        (c) the council has not objected to the inclusion of the parcel in the list or its objection has been dismissed.

          (3) The rate notice shall state the amount of the rebate, and, where an objection has been lodged  
25        under this section, shall not be served unless and until the objection has been determined.

          (4) A public body in whom is vested any parcel of land in respect of which the ratable person is entitled to a rebate under this section shall furnish to the  
30        council not later than the thirty-first day of October preceding the commencement of the year for which the rate is made a list setting forth the parcels of land of the nature referred to in paragraph (a) of subsection two of this section giving particulars of each parcel, the means of access thereto and the material services  
35        provided by the public body in respect thereof as at the thirtieth day of September in the year in which the list is furnished.

(5)



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*Valuation of Land and Local Government (Amendment).*

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(5) If the council objects to the inclusion of any parcel in the list, it shall serve notice of objection on the public body and on the Minister within two months after the list is furnished.

5 (6) The Minister may allow or dismiss any objection, but, before determining an objection, the Minister shall, if either the public body or the council so desires, afford them an opportunity of appearing before and being heard by a person appointed by the  
10 Minister for that purpose.

The decision of the Minister on an objection under this section shall be final.

(7) In this section—

15 “Access” and “means of access” include lifts, stairways, escalators and passageways in or upon a building, structure, work or excavation.

20 “Public body” means the Commissioner for Railways, the Maritime Services Board of New South Wales and any statutory authority representing the Crown which is proclaimed as a public body for the purposes of this section.

“Services” means cleaning, lighting, repairs and maintenance of any access and means of access.

11. Any valuation of a stratum ratable or taxable under Validation.  
25 any Act made or purporting to have been made before the commencement of this Act under the Valuation of Land Act, 1916, the Local Government Act, 1919, and any Act amending the same, shall be deemed to have been validly made and shall be deemed to be and always to have been  
30 valid and effectual for all purposes of the Valuation of Land Act, 1916-1961, the Local Government Act, 1919, as amended by subsequent Acts and by this Act, or any other Act under which such stratum was or is ratable or taxable until amended, varied, altered or a new valuation in respect  
35 thereof has been made under the Valuation of Land Act, 1916-1961, or the Local Government Act, 1919, as amended by subsequent Acts and by this Act.

Any



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*Valuation of Land and Local Government (Amendment).*

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Any objection or proceeding in respect of any such valuation commenced but not disposed of before the commencement of this Act may be continued and dealt with under and in accordance with the provisions of the Valuation of Land Act, 1916-1961, or the Local Government Act, 1919, as amended by subsequent Acts and by this Act, as the case may be.