

**VALUATION OF LAND (SUBDIVISION) AMENDMENT ACT  
1989 No. 156**

**NEW SOUTH WALES**



**TABLE OF PROVISIONS**

1. Short title
2. Commencement
3. Amendment of Valuation of Land Act 1916 No. 2

**SCHEDULE 1 - AMENDMENTS**

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**VALUATION OF LAND (SUBDIVISION) AMENDMENT ACT  
1989 No. 156**

**NEW SOUTH WALES**



**Act No. 156, 1989**

An Act to amend the Valuation of Land Act 1916 with respect to the separate valuation of lots in new subdivisions; and for other purposes.  
[Assented to 8 December 1989]

**The Legislature of New South Wales enacts:**

**Short title**

1. This Act may be cited as the Valuation of Land (Subdivision) Amendment Act 1989.

**Commencement**

2. This Act commences on a day or days to be appointed by proclamation.

**Amendment of Valuation of Land Act 1916 No. 2**

3. The Valuation of Land Act 1916 is amended as set out in Schedule 1.

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**SCHEDULE 1 - AMENDMENTS**

(Sec. 3)

(1) Section 4 (**Definitions**):

Section 4 (1), before the definition of "District", insert:

"Deposited plan" means a plan (not being a plan under the Strata Titles Act 1973 or the Strata Titles (Leasehold) Act 1986) registered after being lodged at the office of the Registrar-General in accordance with Division 3 of Part 23 of the Conveyancing Act 1919.

(2) Section 7D (**Valuer-General not required to determine certain valuations**):

Section 7D (2A) (a):

Omit "or 58AA", insert instead ", 58AA or 58AB".

(3) Section 14A (**Date at which certain values to be determined**):

(a) Omit section 14A (1) (b) (iv), insert instead:

SCHEDULE 1 - AMENDMENTS - *continued*

- (iv) was, in the case of a valuation made for the purposes of section 27 (3) or 27B, commenced before the date of the sale or other conveyance or resumption which occasioned the valuation;
- (b) Section 14A (7), omit paragraph (c) of the definition of "the relevant date", insert instead:
  - (c) in the case of a valuation of any land made for the purposes of section 27 (3) or 27B, the date of the sale or other conveyance or resumption which occasioned the valuation;
- (4) Section 26 (**Where lands are to be included in one valuation**):  
After section 26 (2), insert:
  - (3) This section does not apply to land which is required, by section 27B, to be separately valued or included in one valuation.
- (5) Section 27 (**Where lands are to be separately valued**):  
After section 27 (4), insert:
  - (5) This section does not apply to land which is required, by section 27B, to be separately valued or included in one valuation.
- (6) After section 27A, insert:
  - Lots in subdivisions to be separately valued**
  - 27B. (1) If:
    - (a) one or more lots in a deposited plan in which all lots are owned by the same person; or
    - (b) one or more lots in a deposited plan owned by the same person that are included in one valuation made under this section,

is or are sold or otherwise conveyed to another person or is or are resumed, fresh valuations of the land in the plan or included in the valuation concerned must be made by the Valuer-General in accordance with this section.

SCHEDULE 1 - AMENDMENTS - *continued*

(2) Except as provided by subsections (3) and (4), separate valuations must be made in respect of each lot in the plan or included in the valuation concerned.

(3) The Valuer-General may, at the Valuer-General's discretion, include lots that adjoin each other and are owned by the same person in one valuation (which may also include other adjoining land owned by the person).

(4) The Valuer-General must, subject to section 28, include in one valuation lots owned by the same person if those lots are worked in one holding for agricultural or pastoral purposes.

(5) Valuations made under this section are to be entered in the valuation roll.

(6) A valuation made in respect of land under this section is, until the land concerned is included in a subsequent valuation that may be used for rating or taxing purposes, to be used by a rating or taxing authority to the exclusion of any other valuation as the basis of any rate or tax levied or leviable in respect of any rating or taxing year following the sale or other conveyance or resumption which occasioned the valuation.

(7) If part only of one or more lots included in one valuation under this section is subject to a particular rate, the value of the land is to be apportioned so as to show separately the value of that part which is subject to the particular rate.

(7) Section 34 (**Grounds of objection**):

After section 34 (2), insert:

(3) For the purposes of the application of this section to an objection under this Act to an allowance, an apportionment factor or a rating base factor determined in respect of land or a stratum, a reference in this section to "values" is to be taken to include a reference to the amount of the allowance, the apportionment factor or the rating base factor, as the case requires.

SCHEDULE 1 - AMENDMENTS - *continued*

(8) Section 49A (**Partial lists**):

Section 49A (1):

Omit "or 58AA", insert instead ", 58AA or 58AB".

(9) Section 58 (**Allowances for profitable expenditure - land**):

(a) Section 58 (5):

After "or section 58A", insert "or 58AB".

(b) Section 58 (10):

Before "any other Act", insert "this or".

(10) After section 58AA, insert:

**Allowances for subdivision**

58AB. (1) An allowance, calculated in accordance with this section, is to be noted on the valuation roll when a separate valuation is made under section 27B of the land value of a lot in a deposited plan.

(2) An allowance is to be made in respect of a lot in a deposited plan only if the lot is one of one or more lots in that plan owned by the person who, before the sale or other conveyance or resumption which occasioned the valuation under section 27B, owned all the lots in the deposited plan.

(3) The amount of the allowance in respect of a lot in a deposited plan is to be the proportionate amount of the discount from sale price of all lots in that plan owned by the owner of the lot that would be, in the opinion of the Valuer-General, applicable to the lot.

(4) An allowance (including a nil allowance) determined under this section in respect of a lot is to be shown on the notice of valuation relating to the lot and objection may be made to any such allowance (including a nil allowance) as if it were a valuation.

SCHEDULE 1 - AMENDMENTS - *continued*

(5) In this section:

"base date", in relation to land value, means the date as at which, pursuant to section 14A, the value is required to be determined;

"discount from sale price", in relation to lots in a deposited plan that are owned by the same person, means the amount (if any) that is, in the opinion of the Valuer-General, the difference between:

- (a) the total of the land values of the lots had they been sold separately; and
- (b) the total of the land values of the lots had they been sold to one person,

as at the base date for the valuation of the lots under section 27B.

**Allowances to be used by rating or taxing authorities**

58AC. (1) A rating or taxing authority referred to in section 47, in levying rates or taxes on the land value of a lot, must levy rates or taxes (as the case may be) on the amount of that value after deducting from that value the amount of any allowance made under section 58AB.

(2) The reduction required to be made by this section is in addition to any reduction required to be made by this or any other Act for the purpose of levying rates on the land value of a lot.

(3) This section has effect despite anything contained in this or any other Act.

**Lapse of allowance**

58AD. An allowance made in respect of the land value of a lot under section 58AB ceases:

- (a) on the sale or other conveyance or resumption of the lot; or
- (b) on the erection on the lot of any building or on the carrying out on the lot of any works; or



SCHEDULE 1 - AMENDMENTS - *continued*

- (c) on the third anniversary of the date on which a notice of valuation containing the allowance is given under this Act,

whichever occurs first.

(11) Section 58D (**Rating base factors - generally**):

- (a) Section 58D (1), definitions of "new allowance", "notional allowance", "old allowance":

Omit "section 58 or 58A" wherever occurring, insert instead "section 58, 58A or 58AB".

- (b) Section 58D (1), paragraph (b) of definition of "notional allowance":

Omit "and".

- (c) Section 58D (1), paragraph (c) of definition of "notional allowance":

Before "any", insert "in the case of an allowance calculated in accordance with section 58 or 58A,".

- (d) Section 58D (1), after paragraph (c) of definition of "notional allowance", insert:

; and

- (d) in the case of an allowance calculated in accordance with section 58AB, all lots in the deposited plan in which the land is included and owned by the owner of the land were sold to one person as at that base date;

- (e) Section 58D (13):

Omit "Subsections (4) and (10) of section 58 apply to and in respect of a rating base factor of any land in the same way as they apply to and in respect of the land value of land, and subsections (4) and (5) of section 58A apply to and in respect of a rating base factor of a stratum in the same way as they apply to and in respect of the land value of the stratum", insert instead "Sections 58 (4) and (5), 58A (4) and (5) and 58AC apply to and in respect of a rating base factor of any land or stratum, as the case requires, in

SCHEDULE 1 - AMENDMENTS - *continued*

the same way as they apply to and in respect of the land value of the land or stratum".

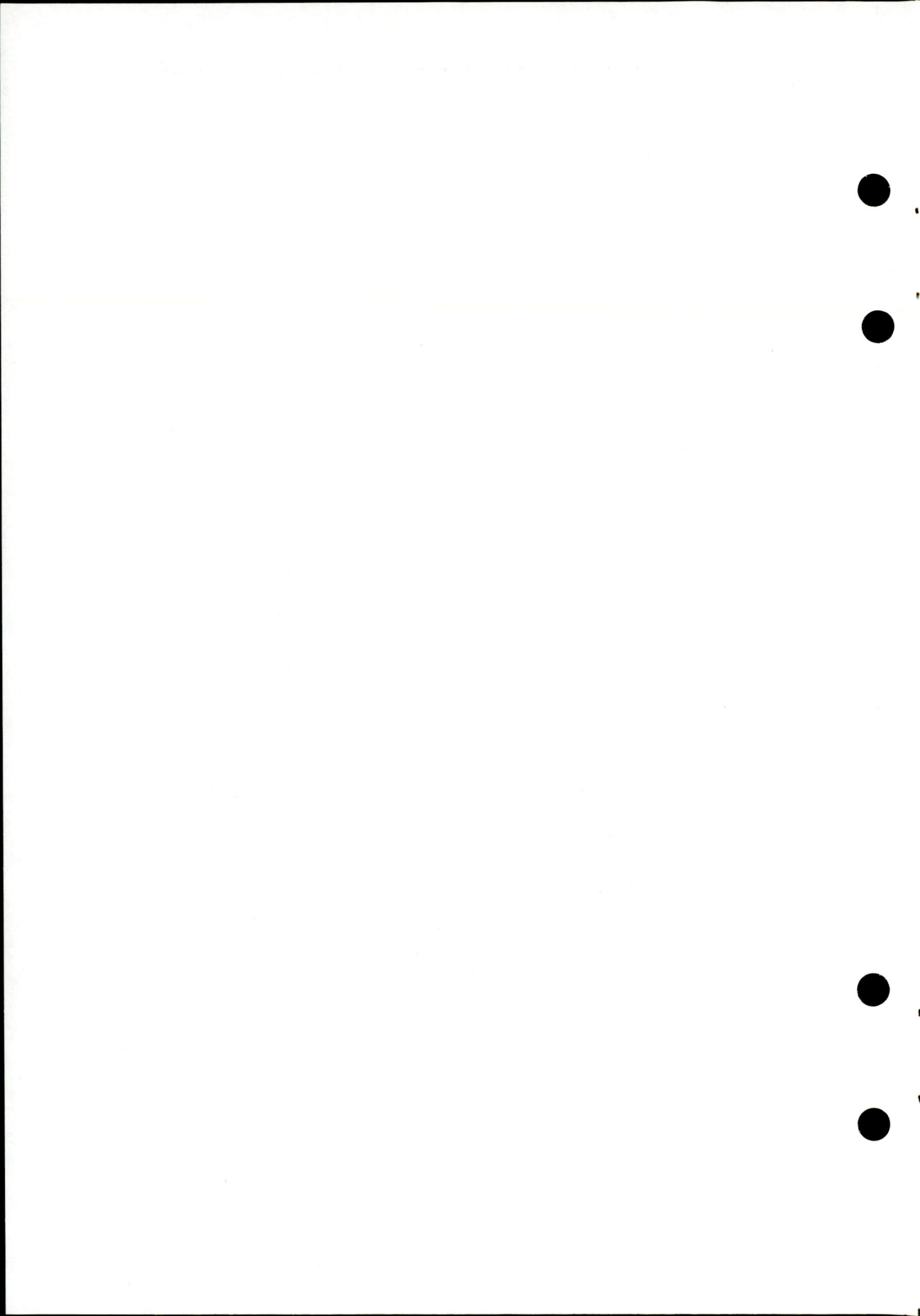
(f) Section 58D (13) (b):

Omit "section 58 or 58A", insert instead "section 58, 58A or 58AB".

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[*Minister's second reading speech made in -  
Legislative Assembly on 15 November 1989  
Legislative Council on 15 November 1989*]

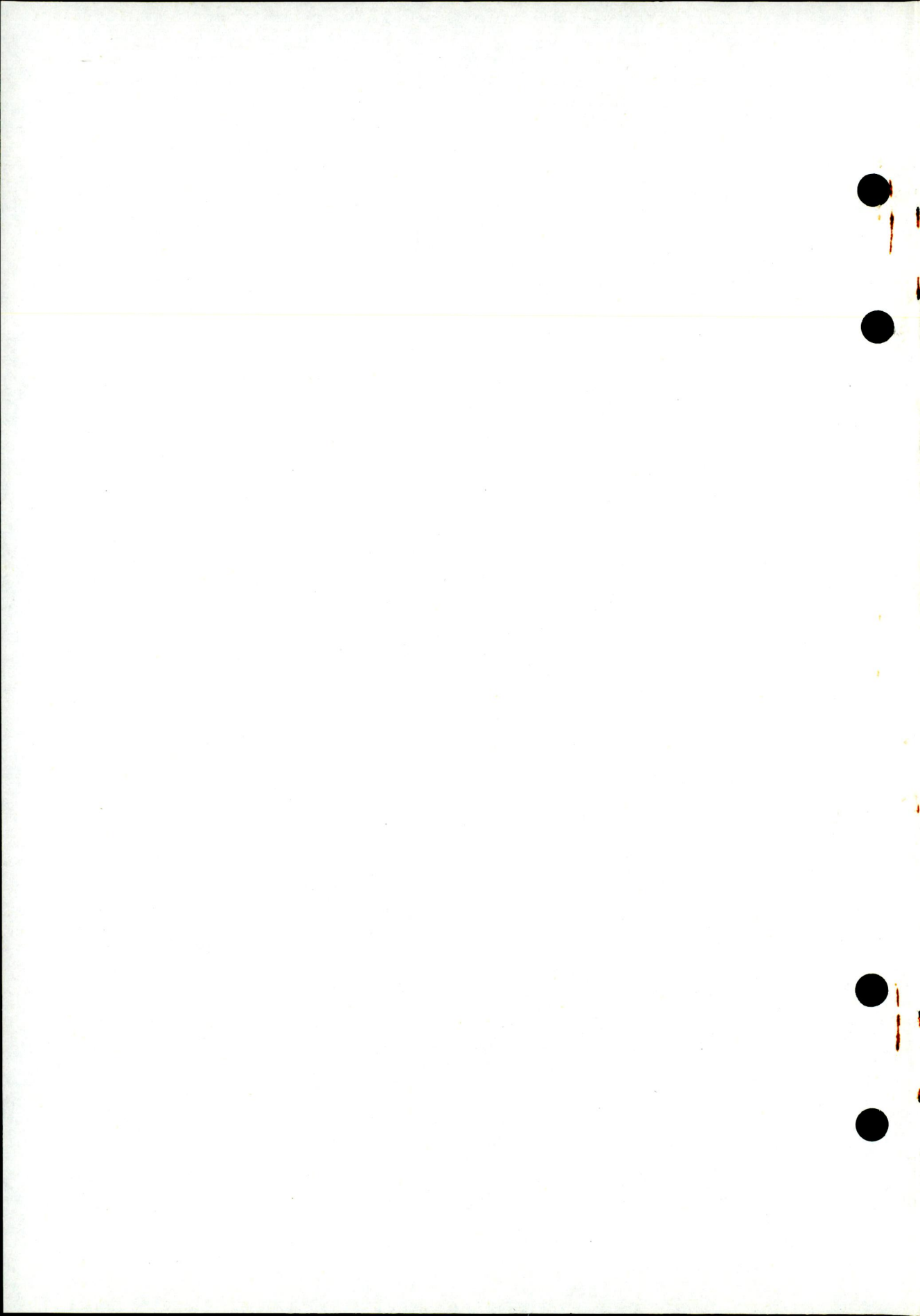










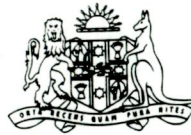




FIRST PRINT

**VALUATION OF LAND (SUBDIVISION) AMENDMENT BILL  
1989**

NEW SOUTH WALES



**EXPLANATORY NOTE**

**(This Explanatory Note relates to this Bill as introduced into Parliament)**

The object of this Bill is to amend the Valuation of Land Act 1916:

- (a) to enable the Valuer-General to separately value each lot in a subdivision on the first disposal (by sale or other conveyance or by resumption) of any land in the subdivision; and
- (b) to provide for the determination of allowances to be deducted from valuations by rating or taxing authorities where separately valued lots remain in the original ownership.

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**Clause 1** specifies the short title of the proposed Act.

**Clause 2** provides that the proposed Act commences on a day or days to be appointed by proclamation.

**Clause 3** is a formal provision that gives effect to the Schedule of amendments to the Principal Act.

**SCHEDULE 1 - AMENDMENTS**

**Separate valuations on subdivision**

Schedule 1 (6) inserts proposed section 27B (Lots in subdivisions to be separately valued). The proposed section requires the Valuer-General (except where otherwise provided) to separately value all lots in a deposited plan, in which one person owns all the lots, on the first sale or other conveyance, or resumption, of one or more lots in the deposited plan. The Valuer-General may value remaining lots that adjoin each

## *Valuation of Land (Subdivision) Amendment 1989*

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other in one valuation and must include lots worked as part of the same agricultural or pastoral holding in one valuation. On a subsequent sale or other conveyance, or resumption, of lots included in one valuation under the proposed section, fresh valuations are to be made of the lots in accordance with the proposed section. The valuations under the proposed section are the valuations to be used for rating or taxing purposes.

Schedule 1 (1) inserts into section 4 (1) a definition of "deposited plan".

Schedule 1 (3) amends section 14A to make it clear that the base date for valuation of land valued under proposed section 27B will be related to the date of the sale or other conveyance or resumption which occasioned the valuation.

Schedule 1 (4) and (5) amend sections 26 and 27, respectively, to provide that those sections (which would otherwise require the land to be valued separately or included in one valuation) will not apply to land to which proposed section 27B applies.

### **Allowances for subdivision**

Schedule 1 (10) inserts the following proposed sections:

- . Section 58AB (Allowances for subdivision) provides for an allowance for subdivision to be noted on the valuation roll when a separate valuation of a lot is made under proposed section 27B. The amount of the allowance is to be calculated by apportioning to the lot a proportion of the amount by which the total land values of all the lots would have been reduced if, at the date of valuation, they had been sold to one person rather than separately.
- . Section 58AC (Allowances to be used by rating or taxing authorities) requires rating or taxing authorities to deduct the amount of the subdivision allowance from the land value of a lot before calculating a rate or tax.
- . Section 58AD (Lapse of allowance) sets out the circumstances in which the allowance ceases.

Schedule 1 (2) and (8) make amendments consequential to the amendment made by Schedule 1 (10).

Schedule 1 (9) amends section 58 to make it clear that the allowance determined under that section may be deducted for rating or taxing purposes in addition to any other allowance determined under the Principal Act.

Schedule 1 (11) amends section 58D to apply provisions relating to the calculation of rating base factors to allowances determined under proposed section 58AB in the same way as they apply to other allowances determined under the Principal Act.

### **Objections**

Schedule 1 (7) amends section 34 to make it clear that, where an objection may be made under the Principal Act to an allowance, an apportionment factor or a rating base factor, an objection may be made that the amount of the allowance, apportionment factor or rating base factor is too high or too low.

FIRST PRINT

**VALUATION OF LAND (SUBDIVISION) AMENDMENT BILL  
1989**

NEW SOUTH WALES

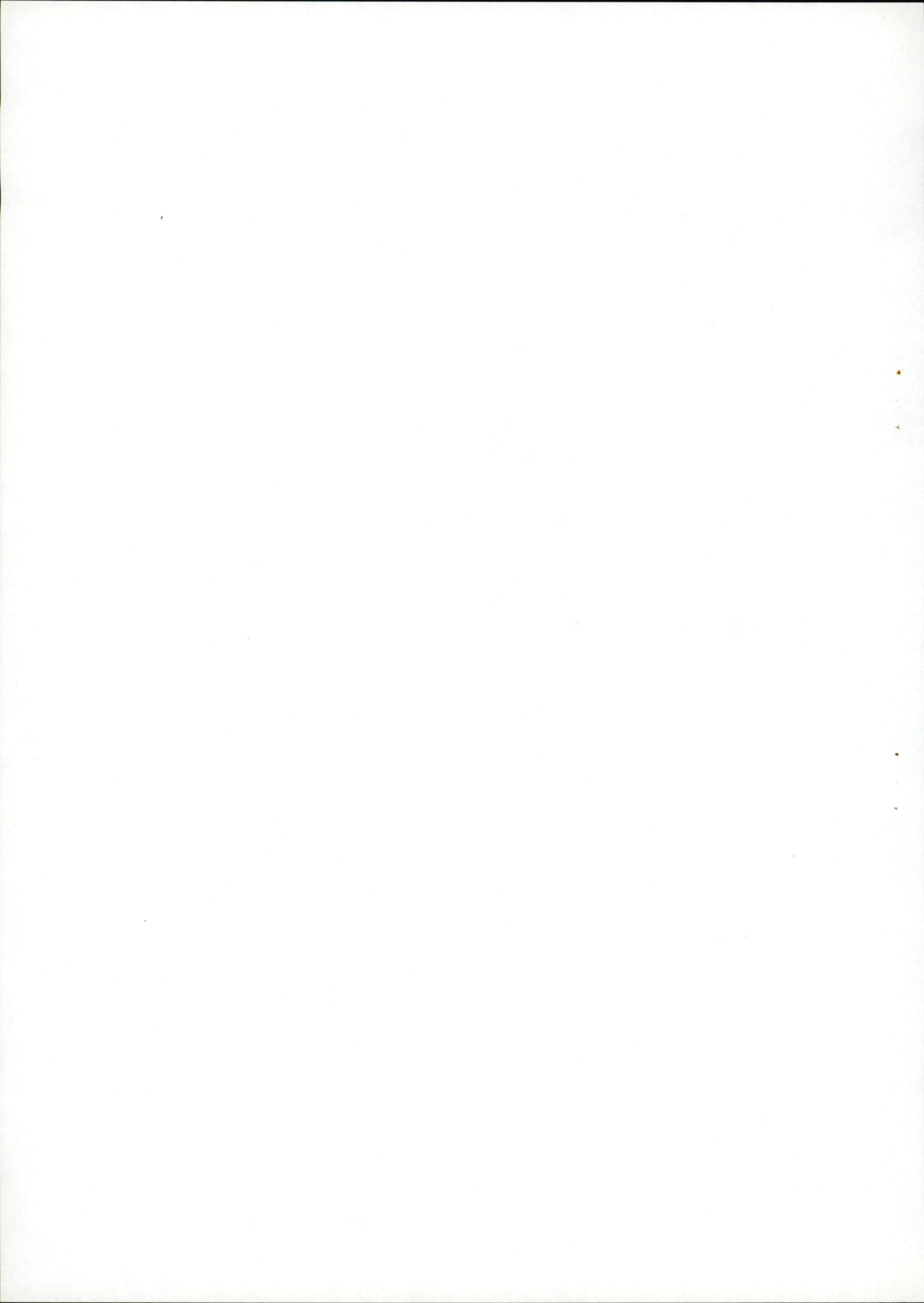


**TABLE OF PROVISIONS**

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2. Commencement
3. Amendment of Valuation of Land Act 1916 No. 2

**SCHEDULE 1 - AMENDMENTS**

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**VALUATION OF LAND (SUBDIVISION) AMENDMENT BILL  
1989**

NEW SOUTH WALES



No. , 1989

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**A BILL FOR**

An Act to amend the Valuation of Land Act 1916 with respect to the separate valuation of lots in new subdivisions; and for other purposes.

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*Valuation of Land (Subdivision) Amendment 1989*

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**The Legislature of New South Wales enacts:**

**Short title**

1. This Act may be cited as the Valuation of Land (Subdivision) Amendment Act 1989.

**Commencement**

2. This Act commences on a day or days to be appointed by proclamation.

**Amendment of Valuation of Land Act 1916 No. 2**

3. The Valuation of Land Act 1916 is amended as set out in Schedule 1.

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**SCHEDULE 1 - AMENDMENTS**

(Sec. 3)

(1) **Section 4 (Definitions):**

Section 4 (1), before the definition of "District", insert:

"Deposited plan" means a plan (not being a plan under the Strata Titles Act 1973 or the Strata Titles (Leasehold) Act 1986) registered after being lodged at the office of the Registrar-General in accordance with Division 3 of Part 23 of the Conveyancing Act 1919.

(2) **Section 7D (Valuer-General not required to determine certain valuations):**

Section 7D (2A) (a):

Omit "or 58AA", insert instead ", 58AA or 58AB".

(3) **Section 14A (Date at which certain values to be determined):**

(a) Omit section 14A (1) (b) (iv), insert instead:

SCHEDULE 1 - AMENDMENTS - *continued*

- (iv) was, in the case of a valuation made for the purposes of section 27 (3) or 27B, commenced before the date of the sale or other conveyance or resumption which occasioned the valuation;
- (b) Section 14A (7), omit paragraph (c) of the definition of "the relevant date", insert instead:
  - (c) in the case of a valuation of any land made for the purposes of section 27 (3) or 27B, the date of the sale or other conveyance or resumption which occasioned the valuation;
- (4) Section 26 (**Where lands are to be included in one valuation**):
  - After section 26 (2), insert:
    - (3) This section does not apply to land which is required, by section 27B, to be separately valued or included in one valuation.
- (5) Section 27 (**Where lands are to be separately valued**):
  - After section 27 (4), insert:
    - (5) This section does not apply to land which is required, by section 27B, to be separately valued or included in one valuation.
- (6) After section 27A, insert:
  - Lots in subdivisions to be separately valued**
  - 27B. (1) If
    - (a) one or more lots in a deposited plan in which all lots are owned by the same person; or
    - (b) one or more lots in a deposited plan owned by the same person that are included in one valuation made under this section,
  - is or are sold or otherwise conveyed to another person or is or are resumed, fresh valuations of the land in the plan or included in the valuation concerned must be made by the Valuer-General in accordance with this section.

SCHEDULE 1 - AMENDMENTS - *continued*

(2) Except as provided by subsections (3) and (4), separate valuations must be made in respect of each lot in the plan or included in the valuation concerned.

(3) The Valuer-General may, at the Valuer-General's discretion, include lots that adjoin each other and are owned by the same person in one valuation (which may also include other adjoining land owned by the person).

(4) The Valuer-General must, subject to section 28, include in one valuation lots owned by the same person if those lots are worked in one holding for agricultural or pastoral purposes.

(5) Valuations made under this section are to be entered in the valuation roll.

(6) A valuation made in respect of land under this section is, until the land concerned is included in a subsequent valuation that may be used for rating or taxing purposes, to be used by a rating or taxing authority to the exclusion of any other valuation as the basis of any rate or tax levied or leviable in respect of any rating or taxing year following the sale or other conveyance or resumption which occasioned the valuation.

(7) If part only of one or more lots included in one valuation under this section is subject to a particular rate, the value of the land is to be apportioned so as to show separately the value of that part which is subject to the particular rate.

(7) Section 34 (**Grounds of objection**):

After section 34 (2), insert:

(3) For the purposes of the application of this section to an objection under this Act to an allowance, an apportionment factor or a rating base factor determined in respect of land or a stratum, a reference in this section to "values" is to be taken to include a reference to the amount of the allowance, the apportionment factor or the rating base factor, as the case requires.



SCHEDULE 1 - AMENDMENTS - *continued*

- (8) Section 49A (**Partial lists**):  
Section 49A (1):  
Omit "or 58AA", insert instead ", 58AA or 58AB".
- (9) Section 58 (**Allowances for profitable expenditure - land**):
- (a) Section 58 (5):  
After "or section 58A", insert "or 58AB".
- (b) Section 58 (10):  
Before "any other Act", insert "this or".
- (10) After section 58AA, insert:
- Allowances for subdivision**
- 58AB. (1) An allowance, calculated in accordance with this section, is to be noted on the valuation roll when a separate valuation is made under section 27B of the land value of a lot in a deposited plan.
- (2) An allowance is to be made in respect of a lot in a deposited plan only if the lot is one of one or more lots in that plan owned by the person who, before the sale or other conveyance or resumption which occasioned the valuation under section 27B, owned all the lots in the deposited plan.
- (3) The amount of the allowance in respect of a lot in a deposited plan is to be the proportionate amount of the discount from sale price of all lots in that plan owned by the owner of the lot that would be, in the opinion of the Valuer-General, applicable to the lot.
- (4) An allowance (including a nil allowance) determined under this section in respect of a lot is to be shown on the notice of valuation relating to the lot and objection may be made to any such allowance (including a nil allowance) as if it were a valuation.

**SCHEDULE 1 - AMENDMENTS - *continued***

(5) In this section:

"base date", in relation to land value, means the date as at which, pursuant to section 14A, the value is required to be determined;

"discount from sale price", in relation to lots in a deposited plan that are owned by the same person, means the amount (if any) that is, in the opinion of the Valuer-General, the difference between:

- (a) the total of the land values of the lots had they been sold separately; and
- (b) the total of the land values of the lots had they been sold to one person,

as at the base date for the valuation of the lots under section 27B.

**Allowances to be used by rating or taxing authorities**

58AC. (1) A rating or taxing authority referred to in section 47, in levying rates or taxes on the land value of a lot, must levy rates or taxes (as the case may be) on the amount of that value after deducting from that value the amount of any allowance made under section 58AB.

(2) The reduction required to be made by this section is in addition to any reduction required to be made by this or any other Act for the purpose of levying rates on the land value of a lot.

(3) This section has effect despite anything contained in this or any other Act.

**Lapse of allowance**

58AD. An allowance made in respect of the land value of a lot under section 58AB ceases:

- (a) on the sale or other conveyance or resumption of the lot; or
- (b) on the erection on the lot of any building or on the carrying out on the lot of any works; or

SCHEDULE 1 - AMENDMENTS - *continued*

- (c) on the third anniversary of the date on which a notice of valuation containing the allowance is given under this Act,  
whichever occurs first.
- (11) Section 58D (**Rating base factors - generally**):
- (a) Section 58D (1), definitions of "new allowance", "notional allowance", "old allowance":  
Omit "section 58 or 58A" wherever occurring, insert instead "section 58, 58A or 58AB".
- (b) Section 58D (1), paragraph (b) of definition of "notional allowance":  
Omit "and".
- (c) Section 58D (1), paragraph (c) of definition of "notional allowance":  
Before "any", insert "in the case of an allowance calculated in accordance with section 58 or 58A,".
- (d) Section 58D (1), after paragraph (c) of definition of "notional allowance", insert:  
; and  
(d) in the case of an allowance calculated in accordance with section 58AB, all lots in the deposited plan in which the land is included and owned by the owner of the land were sold to one person as at that base date;
- (e) Section 58D (13):  
Omit "Subsections (4) and (10) of section 58 apply to and in respect of a rating base factor of any land in the same way as they apply to and in respect of the land value of land, and subsections (4) and (5) of section 58A apply to and in respect of a rating base factor of a stratum in the same way as they apply to and in respect of the land value of the stratum", insert instead "Sections 58 (4) and (5), 58A (4) and (5) and 58AC apply to and in respect of a rating base factor of any land or stratum, as the case requires, in

**SCHEDULE 1 - AMENDMENTS - *continued***

the same way as they apply to and in respect of the land value of the land or stratum".

(f) Section 58D (13) (b):

Omit "section 58 or 58A", insert instead "section 58, 58A or 58AB".

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FIRST PRINT

**VALUATION OF LAND (SUBDIVISION) AMENDMENT BILL  
1989**

NEW SOUTH WALES



**EXPLANATORY NOTE**

**(This Explanatory Note relates to this Bill as introduced into Parliament)**

The object of this Bill is to amend the Valuation of Land Act 1916:

- (a) to enable the Valuer-General to separately value each lot in a subdivision on the first disposal (by sale or other conveyance or by resumption) of any land in the subdivision; and
- (b) to provide for the determination of allowances to be deducted from valuations by rating or taxing authorities where separately valued lots remain in the original ownership.

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**Clause 1** specifies the short title of the proposed Act.

**Clause 2** provides that the proposed Act commences on a day or days to be appointed by proclamation.

**Clause 3** is a formal provision that gives effect to the Schedule of amendments to the Principal Act.

**SCHEDULE 1 - AMENDMENTS**

**Separate valuations on subdivision**

Schedule 1 (6) inserts proposed section 27B (Lots in subdivisions to be separately valued). The proposed section requires the Valuer-General (except where otherwise provided) to separately value all lots in a deposited plan, in which one person owns all the lots, on the first sale or other conveyance, or resumption, of one or more lots in the deposited plan. The Valuer-General may value remaining lots that adjoin each

## *Valuation of Land (Subdivision) Amendment 1989*

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other in one valuation and must include lots worked as part of the same agricultural or pastoral holding in one valuation. On a subsequent sale or other conveyance, or resumption, of lots included in one valuation under the proposed section, fresh valuations are to be made of the lots in accordance with the proposed section. The valuations under the proposed section are the valuations to be used for rating or taxing purposes.

Schedule 1 (1) inserts into section 4 (1) a definition of "deposited plan".

Schedule 1 (3) amends section 14A to make it clear that the base date for valuation of land valued under proposed section 27B will be related to the date of the sale or other conveyance or resumption which occasioned the valuation.

Schedule 1 (4) and (5) amend sections 26 and 27, respectively, to provide that those sections (which would otherwise require the land to be valued separately or included in one valuation) will not apply to land to which proposed section 27B applies.

### **Allowances for subdivision**

Schedule 1 (10) inserts the following proposed sections:

- . Section 58AB (Allowances for subdivision) provides for an allowance for subdivision to be noted on the valuation roll when a separate valuation of a lot is made under proposed section 27B. The amount of the allowance is to be calculated by apportioning to the lot a proportion of the amount by which the total land values of all the lots would have been reduced if, at the date of valuation, they had been sold to one person rather than separately.
- . Section 58AC (Allowances to be used by rating or taxing authorities) requires rating or taxing authorities to deduct the amount of the subdivision allowance from the land value of a lot before calculating a rate or tax.
- . Section 58AD (Lapse of allowance) sets out the circumstances in which the allowance ceases.

Schedule 1 (2) and (8) make amendments consequential to the amendment made by Schedule 1 (10).

Schedule 1 (9) amends section 58 to make it clear that the allowance determined under that section may be deducted for rating or taxing purposes in addition to any other allowance determined under the Principal Act.

Schedule 1 (11) amends section 58D to apply provisions relating to the calculation of rating base factors to allowances determined under proposed section 58AB in the same way as they apply to other allowances determined under the Principal Act.

### **Objections**

Schedule 1 (7) amends section 34 to make it clear that, where an objection may be made under the Principal Act to an allowance, an apportionment factor or a rating base factor, an objection may be made that the amount of the allowance, apportionment factor or rating base factor is too high or too low.

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NEW SOUTH WALES

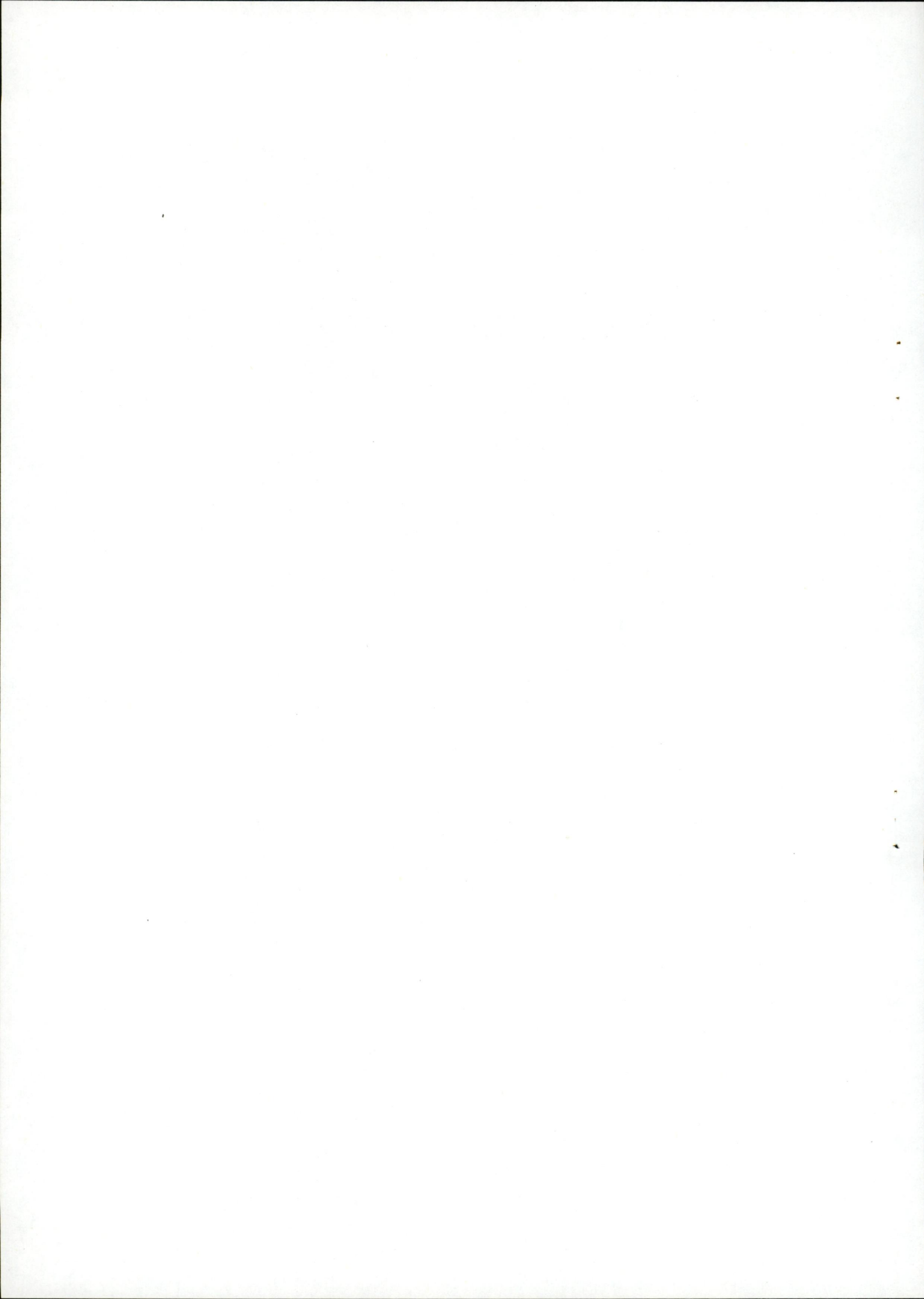


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**SCHEDULE 1 - AMENDMENTS**

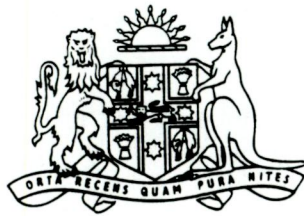
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**VALUATION OF LAND (SUBDIVISION) AMENDMENT BILL  
1989**

NEW SOUTH WALES



No. , 1989

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**A BILL FOR**

An Act to amend the Valuation of Land Act 1916 with respect to the separate valuation of lots in new subdivisions; and for other purposes.

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*Valuation of Land (Subdivision) Amendment 1989*

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**The Legislature of New South Wales enacts:**

**Short title**

1. This Act may be cited as the Valuation of Land (Subdivision) Amendment Act 1989.

**Commencement**

2. This Act commences on a day or days to be appointed by proclamation.

**Amendment of Valuation of Land Act 1916 No. 2**

3. The Valuation of Land Act 1916 is amended as set out in Schedule 1.

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**SCHEDULE 1 - AMENDMENTS**

(Sec. 3)

(1) **Section 4 (Definitions):**

Section 4 (1), before the definition of "District", insert:

"Deposited plan" means a plan (not being a plan under the Strata Titles Act 1973 or the Strata Titles (Leasehold) Act 1986) registered after being lodged at the office of the Registrar-General in accordance with Division 3 of Part 23 of the Conveyancing Act 1919.

(2) **Section 7D (Valuer-General not required to determine certain valuations):**

Section 7D (2A) (a):

Omit "or 58AA", insert instead ", 58AA or 58AB".

(3) **Section 14A (Date at which certain values to be determined):**

(a) Omit section 14A (1) (b) (iv), insert instead:

SCHEDULE 1 - AMENDMENTS - *continued*

- (iv) was, in the case of a valuation made for the purposes of section 27 (3) or 27B, commenced before the date of the sale or other conveyance or resumption which occasioned the valuation;
- (b) Section 14A (7), omit paragraph (c) of the definition of "the relevant date", insert instead:
  - (c) in the case of a valuation of any land made for the purposes of section 27 (3) or 27B, the date of the sale or other conveyance or resumption which occasioned the valuation;
- (4) Section 26 (**Where lands are to be included in one valuation**):  
After section 26 (2), insert:
  - (3) This section does not apply to land which is required, by section 27B, to be separately valued or included in one valuation.
- (5) Section 27 (**Where lands are to be separately valued**):  
After section 27 (4), insert:
  - (5) This section does not apply to land which is required, by section 27B, to be separately valued or included in one valuation.
- (6) After section 27A, insert:
  - Lots in subdivisions to be separately valued**
  - 27B. (1) If
    - (a) one or more lots in a deposited plan in which all lots are owned by the same person; or
    - (b) one or more lots in a deposited plan owned by the same person that are included in one valuation made under this section,

is or are sold or otherwise conveyed to another person or is or are resumed, fresh valuations of the land in the plan or included in the valuation concerned must be made by the Valuer-General in accordance with this section.

SCHEDULE 1 - AMENDMENTS - *continued*

(2) Except as provided by subsections (3) and (4), separate valuations must be made in respect of each lot in the plan or included in the valuation concerned.

(3) The Valuer-General may, at the Valuer-General's discretion, include lots that adjoin each other and are owned by the same person in one valuation (which may also include other adjoining land owned by the person).

(4) The Valuer-General must, subject to section 28, include in one valuation lots owned by the same person if those lots are worked in one holding for agricultural or pastoral purposes.

(5) Valuations made under this section are to be entered in the valuation roll.

(6) A valuation made in respect of land under this section is, until the land concerned is included in a subsequent valuation that may be used for rating or taxing purposes, to be used by a rating or taxing authority to the exclusion of any other valuation as the basis of any rate or tax levied or leviable in respect of any rating or taxing year following the sale or other conveyance or resumption which occasioned the valuation.

(7) If part only of one or more lots included in one valuation under this section is subject to a particular rate, the value of the land is to be apportioned so as to show separately the value of that part which is subject to the particular rate.

(7) Section 34 (**Grounds of objection**):

After section 34 (2), insert:

(3) For the purposes of the application of this section to an objection under this Act to an allowance, an apportionment factor or a rating base factor determined in respect of land or a stratum, a reference in this section to "values" is to be taken to include a reference to the amount of the allowance, the apportionment factor or the rating base factor, as the case requires.

SCHEDULE 1 - AMENDMENTS - *continued*

- (8) Section 49A (**Partial lists**):  
Section 49A (1):  
Omit "or 58AA", insert instead ", 58AA or 58AB".
- (9) Section 58 (**Allowances for profitable expenditure - land**):
- (a) Section 58 (5):  
After "or section 58A", insert "or 58AB".
- (b) Section 58 (10):  
Before "any other Act", insert "this or".
- (10) After section 58AA, insert:
- Allowances for subdivision**
- 58AB. (1) An allowance, calculated in accordance with this section, is to be noted on the valuation roll when a separate valuation is made under section 27B of the land value of a lot in a deposited plan.
- (2) An allowance is to be made in respect of a lot in a deposited plan only if the lot is one of one or more lots in that plan owned by the person who, before the sale or other conveyance or resumption which occasioned the valuation under section 27B, owned all the lots in the deposited plan.
- (3) The amount of the allowance in respect of a lot in a deposited plan is to be the proportionate amount of the discount from sale price of all lots in that plan owned by the owner of the lot that would be, in the opinion of the Valuer-General, applicable to the lot.
- (4) An allowance (including a nil allowance) determined under this section in respect of a lot is to be shown on the notice of valuation relating to the lot and objection may be made to any such allowance (including a nil allowance) as if it were a valuation.

**SCHEDULE 1 - AMENDMENTS - *continued***

(5) In this section:

"base date", in relation to land value, means the date as at which, pursuant to section 14A, the value is required to be determined;

"discount from sale price", in relation to lots in a deposited plan that are owned by the same person, means the amount (if any) that is, in the opinion of the Valuer-General, the difference between:

- (a) the total of the land values of the lots had they been sold separately; and
- (b) the total of the land values of the lots had they been sold to one person,

as at the base date for the valuation of the lots under section 27B.

**Allowances to be used by rating or taxing authorities**

58AC. (1) A rating or taxing authority referred to in section 47, in levying rates or taxes on the land value of a lot, must levy rates or taxes (as the case may be) on the amount of that value after deducting from that value the amount of any allowance made under section 58AB.

(2) The reduction required to be made by this section is in addition to any reduction required to be made by this or any other Act for the purpose of levying rates on the land value of a lot.

(3) This section has effect despite anything contained in this or any other Act.

**Lapse of allowance**

58AD. An allowance made in respect of the land value of a lot under section 58AB ceases:

- (a) on the sale or other conveyance or resumption of the lot; or
- (b) on the erection on the lot of any building or on the carrying out on the lot of any works; or

SCHEDULE 1 - AMENDMENTS - *continued*

- (c) on the third anniversary of the date on which a notice of valuation containing the allowance is given under this Act,

whichever occurs first.

(11) Section 58D (**Rating base factors - generally**):

- (a) Section 58D (1), definitions of "new allowance", "notional allowance", "old allowance":  
Omit "section 58 or 58A" wherever occurring, insert instead "section 58, 58A or 58AB".
- (b) Section 58D (1), paragraph (b) of definition of "notional allowance":  
Omit "and".
- (c) Section 58D (1), paragraph (c) of definition of "notional allowance":  
Before "any", insert "in the case of an allowance calculated in accordance with section 58 or 58A,".
- (d) Section 58D (1), after paragraph (c) of definition of "notional allowance", insert:
  - ; and
  - (d) in the case of an allowance calculated in accordance with section 58AB, all lots in the deposited plan in which the land is included and owned by the owner of the land were sold to one person as at that base date;
- (e) Section 58D (13):  
Omit "Subsections (4) and (10) of section 58 apply to and in respect of a rating base factor of any land in the same way as they apply to and in respect of the land value of land, and subsections (4) and (5) of section 58A apply to and in respect of a rating base factor of a stratum in the same way as they apply to and in respect of the land value of the stratum", insert instead "Sections 58 (4) and (5), 58A (4) and (5) and 58AC apply to and in respect of a rating base factor of any land or stratum, as the case requires, in

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**SCHEDULE 1 - AMENDMENTS - *continued***

the same way as they apply to and in respect of the land value of the land or stratum".

- (f) Section 58D (13) (b):  
Omit "section 58 or 58A", insert instead "section 58, 58A or 58AB".
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