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Valuation of Land Act 2001

Version current from 1 July 2017 to date (accessed 17 October 2018 at 10:45)



Valuation of Land Act 2001

An Act to consolidate and amend the law relating to the valuation of land, to provide for valuation services and to repeal the Land Valuation Act 1971 and the Land Valuation Amendment (Relocatable Homes) Act 1999

[Royal Assent 17 December 2001]

Be it enacted by His Excellency the Governor of Tasmania, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows:

PART 1 - Preliminary

1. Short title

This Act may be cited as the Valuation of Land Act 2001 .

2. Commencement

- (1) Section 65 commences on the day on which this Act receives the Royal Assent.
- (2) The remaining provisions of this Act commence on a day to be proclaimed.

3. Interpretation

In this Act, unless the contrary intention appears –

[Section 3 Amended by No. 39 of 2006, s. 4, Applied:01 Jan 2007] **adjustment factor** means an adjustment factor determined by the Valuer-General under Part 9A ;

Agency has the same meaning as in the State Service Act 2000 ;

[Section 3 Amended by No. 39 of 2006, s. 4, Applied:01 Jan 2007] **approved form** means a form approved by the Valuer-General for the purposes of this Act;

arbitrator means an arbitrator appointed under section 31 ;

assessed annual value, in respect of land, means the gross annual income, excepting any amount to be applied for goods and services tax and reimbursement of council rates and land tax applicable to the land, which at the time of valuation a person owning the land and its appurtenances in fee simple free from encumbrances and able freely to dispose of it might reasonably expect to obtain by letting it to a tenant without fine on reasonable terms and conditions;

[Section 3 Amended by No. 39 of 2006, s. 4, Applied:01 Jan 2007] **building of a prescribed class** means –

- (a) a dwelling house; or
- (b) a building that is used, or designed for use, as a professional chambers or for the carrying on of any trade, business or manufacture; or
- (c) a hotel, public house or theatre;

[Section 3 Amended by No. 39 of 2006, s. 4, Applied:01 Jan 2007] **business day** means a day on which the office of the Valuer-General is open for business;

capital value, in respect of land, means the capital sum which the land, if it were held for an estate in fee simple free from encumbrances by an owner who is at liberty to dispose of it as and when he or she desires, might be expected to realise if offered for sale on such reasonable terms and conditions as a *bona fide* seller would require;

[Section 3 Amended by No. 39 of 2006, s. 4, Applied:01 Jan 2007] **certified copy**, in respect of an entry on a valuation roll, means a copy of that entry that –

- (a) is certified by the Valuer-General or an officer acting on the Valuer-General's behalf to be a copy of the public record; or
- (b) in the case of a copy created by a facsimile or electronic transmission process, has recorded on it by that process an indication that the transmission creating the copy was initiated by the Valuer-General and a record of the time and date of the transmission;

commencement day means the day fixed under section 2(2);

Committee means the tender committee appointed under section 9 ;

contravene includes fail to comply with;

council means a council established under section 18 of the Local Government Act 1993 ;

court means the Land Valuation Court as continued by section 34(1) ;

[Section 3 Amended by No. 39 of 2006, s. 4, Applied:01 Jan 2007] **demolish** includes unroof, remove doors and windows, partly demolish and otherwise make unusable;

[Section 3 Amended by No. 39 of 2006, s. 4, Applied:01 Jan 2007] **dwelling house** includes a boarding house and a lodging house;

foundations, used in respect of plant, machines, tools or other appliances, means the foundations or other like structures on which the plant, machines, tools or appliances are erected if the sole purpose of the foundations or structures is to support the plant, machines, tools or appliances;

[Section 3 Amended by No. 39 of 2006, s. 4, Applied:01 Jan 2007] **fresh valuation** means a fresh valuation made under section 20 ;

function includes duty;

[Section 3 Amended by No. 39 of 2006, s. 4, Applied:01 Jan 2007]

improvements, in respect of the assessment of land value, means all work done or material used on the land by the expenditure of capital on or for the benefit of the land, but only so far as –

- (a) the effect of the work done or material used is to increase the value of the land; and
- (b) the benefit of the work is unexhausted at the time of valuation;

land includes –

- (a) messuages, tenements and hereditaments, corporeal and incorporeal, of every kind and description (whatever may be the estate or interest in them), together with all structures, paths, passages, ways, waters, watercourses, liberties, privileges, easements, plantations, gardens, mines, minerals and quarries and all trees and timber on land or lying or being under land; and
- (b) any structure which is above land but permanently anchored to, or otherwise kept in place above, the land; and
- (c) a licence to enter or remain on land;

land improvements means –

- (a) the draining, excavation, filling or reclamation of any land or the making of retaining walls or other works appurtenant to that draining, excavation, filling or reclamation; or
- (b) the grading or levelling of the land or the removal of rocks, stone, sand or soil from the land; or
- (c) the removal or destruction of vegetation or the effecting of any change in the nature or character of the vegetation; or
- (d) the alteration of soil fertility or of the structure of the soil; or
- (e) the arresting or elimination of erosion or flooding;

land value, in respect of land, means an amount assessed in respect of that land as provided in section 11(5) ;

lease includes an agreement to lease, a licence and any tenancy or occupancy of any land for an estate or interest less than in fee simple;

owner of land means a person having an estate of freehold at law or in equity in any land and includes –

- (a) a lessee or licensee who is liable for payment of any rates; and
- (b) a mortgagee in possession;

[Section 3 Amended by No. 39 of 2006, s. 4, Applied:01 Jan 2007] **qualified person** means –

(a) a person who is qualified to carry on business as a land valuer under section 4 of the Land Valuers Act 2001 ; and

(b) a body corporate of which at least one of the directors or employees is qualified to carry on business as a land valuer as mentioned in section 5 of the Land Valuers Act 2001 ;

rating authority means a council or other statutory authority authorised by law to make and levy rates or charges in respect of land in any defined area;

registrar means the Administrator of the Magistrates Court, a district registrar or deputy district registrar appointed under the Magistrates Court Act 1987 ;

regulations means regulations made and in force under this Act;

rent, in respect of a lease, includes any premium, fine, royalty or other consideration for the granting of the lease;

rules of court means rules of court made and in force under this Act;

Secretary means the Secretary of the Department;

statutory authority means a person, body or authority, whether incorporated or unincorporated, constituted by or under an Act or appointed by the Governor under the authority of an Act to administer or control an office, business or undertaking on behalf of the State;

structure includes –

(a) any building or erection; and

(b) a relocatable structure, building or device that is plumbed or connected to the ground or otherwise made capable of human occupation, other than a mobile home or caravan that is, or is capable of being, fitted with wheels for the purpose of transportation;

subdivide means to divide land by creating estates or interests rendering different parts of land available for separate disposition or occupation;

[Section 3 Amended by No. 39 of 2006, s. 4, Applied:01 Jan 2007] **supplementary valuation** means a valuation made under section 18 or 21 ;

Supreme Court means the Supreme Court of Tasmania;

[Section 3 Amended by No. 39 of 2006, s. 4, Applied:01 Jan 2007] **valuation contractor** means a person or body with whom a contract for valuation services is in force under this Act;

valuation district means the municipal area of a council;

[Section 3 Amended by No. 39 of 2006, s. 4, Applied:01 Jan 2007] **valuation list** means a valuation list, supplementary valuation list or particulars of adjustment factors referred to in section 45 ;

valuation roll means a valuation roll referred to in section 24 .

4. Act binds Crown

This Act binds the Crown in right of Tasmania and, so far as the legislative power of Parliament permits, in all its other capacities.

PART 2 - Administration

5. Valuer-General

(1) The Minister may appoint a State Service officer or State Service employee to be the Valuer-General and that person holds that office in conjunction with State Service employment.

(2) Subject to the State Service Act 2000 , the Valuer-General is responsible for the direction, control and management of the valuation of land in accordance with this Act.

(3) Without limiting subsection (2) , the Valuer-General has the following functions:

(a) to establish and maintain valuation rolls under this Act by means of such databases or formats as the Valuer-General thinks appropriate;

(b) to enter valuations in the valuation rolls and databases;

(ba) *[Section 5 Subsection (3) amended by No. 39 of 2006, s. 5, Applied:01 Jan 2007]* to determine adjustment factors as provided by Part 9A ;

(c) *[Section 5 Subsection (3) amended by No. 39 of 2006, s. 5, Applied:01 Jan 2007]* to be responsible for the administration of contracts made under this Act for valuation services;

(d) to make valuations or provide other advice as required by or under this or any other Act;

(e) to deal with objections and appeals against valuations made under this Act;

(f) to monitor the quality of valuation services performed by valuation contractors.

(4) *[Section 5 Subsection (4) inserted by No. 39 of 2006, s. 5, Applied:01 Jan 2007]* Subsection (3)(c) does not prevent a rating authority from taking any action, with the approval of the Valuer-General, against a valuation contractor to recover loss arising from a contract for the provision of valuation services.

6. Deputy Valuer-General and other officers

(1) *[Section 6 Subsection (1) amended by No. 39 of 2006, s. 6, Applied:01 Jan 2007]* The Minister may appoint a State Service officer or State Service employee to be a Deputy Valuer-General and that person may hold that office in conjunction with State Service employment.

(2) *[Section 6 Subsection (2) amended by No. 39 of 2006, s. 6, Applied:01 Jan 2007]* A Deputy Valuer-General so appointed may, in the absence of the Valuer-General, perform any of the functions or duties or exercise any of the powers of the Valuer-General under this Act.

(3) The Minister may appoint or employ such persons as may be considered necessary to provide valuation services to the Valuer-General and the appointment or employment may be subject to, and in accordance with, the State Service Act 2000 .

7. Qualifications of Valuer-General, &c.

(1) *[Section 7 Subsection (1) amended by No. 39 of 2006, s. 7, Applied:01 Jan 2007]* A person may not be appointed as the Valuer-General or a Deputy Valuer-General under section 5 or 6 unless he or she is qualified to carry on business as a land valuer under section 4 of the Land Valuers Act 2001 .

(2) A person may not describe himself or herself as, or in any way hold himself or herself out as being, a land valuer for the purposes of this Act unless he or she is qualified to carry on business as a land valuer under section 4 of the Land Valuers Act 2001 .

Penalty: Fine not exceeding 200 penalty units and a further penalty of a fine not exceeding 5 penalty units for each day during which the offence continues after conviction.

8. Secrecy

(1) In this section,

[Section 8 Subsection (1) amended by No. 39 of 2006, s. 8, Applied:01 Jan 2007] **officer** includes the Valuer-General, a Deputy Valuer-General, a valuation contractor and any other person appointed or taken to have been appointed under section 6 .

(2) An officer must maintain, and aid in maintaining, the secrecy of all matters which come to his or her knowledge in the exercise and performance of powers, duties and functions under this Act.

(3) An officer may not, except for the purpose of carrying this Act into effect, communicate or divulge or aid in divulging, to any other person, any matter which comes to his or her knowledge in the exercise and performance of his or her powers, duties and functions under this Act.

(4) An officer must on appointment notify in writing to the Minister or the Valuer-General, as may be appropriate, any conflict of interest that may arise from the performance of his or her duties under this Act.

(5) Any person who contravenes a provision of this section which is applicable to him or her is guilty of an offence.

Penalty: Fine not exceeding 20 penalty units.

PART 3 - Tender Committee

9. Appointment of tender committee

(1) *[Section 9 Subsection (1) amended by No. 39 of 2006, s. 9, Applied:01 Jan 2007]* The Minister may appoint a tender committee to assess tenders for a fresh valuation for a valuation district.

(2) The Committee is to consist of –

(a) the Valuer-General; and

(b) a person nominated by the Treasurer who has special knowledge of, and experience in, the administration of the Land Tax Act 2000 ; and

(c) *[Section 9 Subsection (2) amended by No. 39 of 2006, s. 9, Applied:01 Jan 2007]* a representative of the council for which the fresh valuation is proposed; and

(ca) *[Section 9 Subsection (2) amended by No. 39 of 2006, s. 9, Applied:01 Jan 2007]* a representative of the Local Government Association of Tasmania; and

(d) one other independent person who is to be chairperson of the Committee.

10. Functions of tender committee

The functions of the Committee are to assess tenders and to make recommendations to the Minister –

(a) as to the successful tenderer; or

(b) that no tender is to be accepted; or

(c) *[Section 10 Amended by No. 39 of 2006, s. 10, Applied:01 Jan 2007]* as to the acceptance or rejection of any terms and conditions for the provision of valuation services that are procured by the Valuer-General under section 20 .

PART 4 - Valuations and Valuation Rolls

11. Duty of Valuer-General to make valuations

(1) [Section 11 Subsection (1) substituted by No. 65 of 2003, s. 21, Applied:01 Jul 2004] [Section 11 Subsection (1) substituted by No. 39 of 2006, s. 11, Applied:01 Jan 2007] The Valuer-General must, subject to this section, make valuations of the land values, capital values and assessed annual values of all lands within each valuation district, including any Crown lands that are liable to be rated in accordance with Part 9 of the Local Government Act 1993 .

(1A) [Section 11 Subsection (1A) inserted by No. 65 of 2003, s. 21, Applied:01 Jul 2004] [Section 11 Subsection (1A) substituted by No. 7 of 2017, s. 4, Applied:28 Apr 2017] The Valuer-General may exempt land from the valuations to be made under subsection (1) if he or she is satisfied that –

- (a) it is only a minor parcel of Crown land that has not been reserved for any purpose and it is not practical or sensible to include it in those valuations; or
- (b) it is Crown land of a prescribed kind that has not been reserved for any purpose and it is not practical or sensible to include it in those valuations.

(2) [Section 11 Subsection (2) amended by No. 39 of 2006, s. 11, Applied:01 Jan 2007] A valuation made under this section may include the land values, capital values and assessed annual values of the estates and interests of all owners in any such lands and omit the value of such estates and interests as are dependent on other estates and interests in the land.

(3) For the purposes of this Act, the following provisions apply to and in respect of the assessed annual value of any land:

(a) the land is taken not to include any plant, machine, tool or other appliance not fixed to the land or the foundations of any such plant, machine, tool or appliance;

(b) [Section 11 Subsection (3) amended by No. 39 of 2006, s. 11, Applied:01 Jan 2007]

(c) [Section 11 Subsection (3) amended by No. 39 of 2006, s. 11, Applied:01 Jan 2007] in the case of land which is occupied in portions by more persons than one, the Valuer-General may separately determine the assessed annual values of those portions if he or she, having regard to the occupation or construction of the land or improvements, or the structural alterations (if any) made in it, is satisfied that the land is capable of separate occupation;

(d) the land is taken to include any structure that the Valuer-General determines is occupied or is capable of being occupied;

(e) [Section 11 Subsection (3) amended by No. 39 of 2006, s. 11, Applied:01 Jan 2007] the assessed annual value of the land is not to be in any case less than 4 per cent of the capital value of the land.

(4) For the purposes of this Act, in the assessment of the capital value of land –

(a) the land is taken not to include any plant, machine, tool or other appliance not fixed to the land or the foundations of any such plant, machine, tool or appliance; and

(b) the land is taken to include any structure that the Valuer-General determines is occupied or is capable of being occupied.

(5) For the purposes of this Act, the land value of land is to be assessed in accordance with the following rules:

(a) the land value of land is the capital sum which the fee simple of the land might be expected to realise if offered for sale on such reasonable terms and conditions as a *bona fide* seller would require, assuming that the improvements, if any, on the land or appertaining to the land, other than land improvements made or acquired by the owner or the owner's predecessor in title, had not been made;

(b) notwithstanding paragraph (a) , in determining the land value of any land it is to be assumed that –

(i) the land 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

(ii) any improvements which are required by law to be used for any purpose or to be retained in their present form continue to exist or be made, as so required;

(c) where the land is comprised in –

(i) a plan taking effect as a sealed plan under section 94 of the Local Government (Building and Miscellaneous Provisions) Act 1993 ; or

(ii) a previously approved plan as defined in section 80 of the Local Government (Building and Miscellaneous Provisions) Act 1993 –

and is still vested in the owner who submitted the plan for sealing or approval or his or her successor in title to the whole of those lands or so much of those lands as has not been sold as lots, the value of any works mentioned in section 86 of the Local Government (Building and Miscellaneous Provisions) Act 1993 is to be included in the land value.

(6) *[Section 11 Subsection (6) omitted by No. 39 of 2006, s. 11, Applied:01 Jan 2007]*

(7) For the purposes of this Act, in the assessment of the land value, the capital value and the assessed annual value of land used primarily and effectively for growing trees to be cut for commercial or industrial uses, use as firewood excepted, and of an area –

(a) in the case of indigenous trees not in an artificially established plantation, of not less than 10 hectares; and

(b) in the case of an artificially established plantation, whether indigenous or foreign trees (including a plantation artificially established and naturally regenerated), of not less than one hectare –

the value of the trees growing on the land is not to be included.

(8) Subsection (7) does not apply to valuations made for the purposes of section 44 or 51 of this Act or for the purposes of the Land Titles Act 1980 .

(9) Where there is on any land a movable dwelling unit erected under Part VIA of the Homes Act 1935 , the land value, the capital value and the assessed annual value of the land are to be assessed as if the unit and its ancillary features (within the meaning of that Part of that Act) and any works constructed for the provision of services to the unit had not been erected, constructed or placed on the land.

12. Total values of interests where there are more owners than one

(1) Where there are more owners than one of the freehold of any land, the sum of the land values, capital values and assessed annual values, respectively, of the interests of all the owners is to be not less than the amounts at which the land value, capital value and assessed annual value, respectively, of that land would be determined if the land were held by one owner in fee simple.

(2) Where there are more owners than one of a leasehold interest in any land, the sum of the capital values of all the owners is not to be less than the amount at which the capital value of the leasehold interest would be determined under section 13 or 14 .

13. Value of interest of lessor or mesne lessee in capital value of land

For the purposes of this Act, the value of the interest of a lessor or mesne lessee in the capital value of any land is the fair present value of the net rent receivable by him or her for the unexpired term of the lease, together with the fair present value of any reversion to which he or she is entitled, adjusted by reason of any conditions, options or prescriptive rights (whether valuable or otherwise) which may be in existence.

14. Value of interest of lessee in capital value of land

For the purposes of this Act, the value of the interest of a lessee, other than a mesne lessee, in the capital value of any land is the fair present value of the excess, if any, of the fair market rental value of the land in normal

condition over the rent, rates and taxes, payable under the lease for its unexpired term, adjusted by reason of any conditions, options or prescriptive rights (whether valuable or otherwise) which may be in existence.

15. Value of interest of lessor or lessee in land value of land

For the purposes of this Act –

(a) the value of the interest of a lessor or a mesne lessee in the land value of the land is the fair present value of the net ground rent receivable by him or her for the unexpired term of the lease, together with the fair present value of any reversion of the land to which he or she is entitled, exclusive of the structural improvements; and

(b) the value of the interest of a lessee, other than a mesne lessee, is the land value of the land less the value of the interests of the lessor and any mesne lessee, as determined under this section.

16. Adjoining lands: How valued

(1) Where –

(a) several parcels of land adjoin, are owned by the same person and are of the same class of tenure; and

(b) no part of those parcels of land is leased to any person –

those several parcels of land are, unless the Valuer-General otherwise determines, to be included in the one valuation.

(2) Where several parcels of land –

(a) adjoin, are owned by the same person and are of the same class of tenure; and

(b) are all leased to the same person –

those several parcels of land are, unless the Valuer-General otherwise determines, to be included in the one valuation.

(3) Where several parcels of land –

(a) adjoin; and

(b) are owned by the same person –

but are not of the same class of tenure or are separately leased to different persons, those parcels of land are, unless the Valuer-General otherwise determines, to be included in the one valuation and the assessed annual value is to be apportioned in accordance with section 11(3)(c) .

17. Lands which do not adjoin: How valued

Lands which –

(a) do not adjoin; or

(b) are separated by a road; or

(c) are separately owned –

are to be valued separately, but the Valuer-General may include in the valuation lands owned by the same person and of the same class of tenure but which are separated by a road, if those lands are worked as one holding.

18. Lands to be separately valued in certain cases

(1) [Section 18 Subsection (1) amended by No. 39 of 2006, s. 12, Applied:01 Jan 2007] Subject to sections 16 and 17 , where any part of any land included in one valuation is transferred, conveyed or compulsorily acquired, supplementary valuations are to be made of the part transferred, conveyed or compulsorily acquired and of the part remaining.

(2) Where part only of the land included in one valuation is subject to a particular rate or tax, the valuation is to be apportioned so as to show separately the value of that part which is subject to the particular rate or tax.

(3) Where any land, in respect of which one valuation would otherwise be made under this Act, is situated partly in one valuation district and partly in another valuation district or is rateable as to part only, the parts which are in the separate valuation districts or the part that is rateable, as the case may be, is to be separately valued.

19. Special provisions as to valuation of mines

(1) Where a mine is situated partly within one valuation district and partly within any other valuation district or valuation districts, the Valuer-General must value the mine as a whole and apportion the valuation between the several valuation districts within which the mine is situated.

(2) Where any part of a mine is under the sea or tidal waters, that part is to be valued with, and as part of, that mine, notwithstanding that the overlying land and water are not within the boundaries of any valuation district.

(3) Where any part of a mine is separately let to and occupied by any person for residential, business, grazing or agricultural purposes, that part is, for the purposes of this Act, to be taken to be distinct from the rest of the mine and is to be valued accordingly.

20. Fresh valuations: When made

(1) *[Section 20 Subsection (1) substituted by No. 39 of 2006, s. 13, Applied:01 Jan 2007]* A fresh valuation of all lands within each valuation district is to be made within a period of 7 years after the date on which the last such valuation under this Act came into force.

(2) *[Section 20 Subsection (2) substituted by No. 39 of 2006, s. 13, Applied:01 Jan 2007]* A fresh valuation of all lands within each valuation district may be made at any time within the period of 7 years if the Valuer-General, in consultation with the relevant rating authority, considers it proper to do so.

(3) *[Section 20 Subsection (3) substituted by No. 39 of 2006, s. 13, Applied:01 Jan 2007]* The Minister may call for tenders for a fresh valuation for a valuation district.

(4) *[Section 20 Subsection (4) substituted by No. 39 of 2006, s. 13, Applied:01 Jan 2007]* Any qualified person may submit a tender.

(5) *[Section 20 Subsection (5) substituted by No. 39 of 2006, s. 13, Applied:01 Jan 2007]* Where –

(a) no tender is recommended by the Committee under section 10 or accepted by the Minister; and

(b) the Valuer-General has advised the Committee that there is sufficient time for a fresh valuation to be made under this section –

the Committee must so report to the Minister who must, on considering the report, direct that –

(c) the tender be re-advertised; or

(d) the fresh valuation be deferred; or

(e) the Valuer-General arrange for the provision of valuation services on such reasonable terms and conditions as the Valuer-General may procure, including the use of State Service officers or State Service employees.

(6) *[Section 20 Subsection (6) substituted by No. 39 of 2006, s. 13, Applied:01 Jan 2007]* Where –

(a) no tender is recommended by the Committee under section 10 or accepted by the Minister; and

(b) the Valuer-General has advised the Committee that it is necessary to expedite the fresh valuation to ensure compliance with subsection (1) –

the Committee must so report to the Minister who must, on considering the report, direct that –

(c) the tender be re-advertised; or

(d) the Valuer-General arrange for the provision of valuation services on such reasonable terms as the Valuer-General may procure, including the use of State Service officers or State Service employees.

(7) *[Section 20 Subsection (7) substituted by No. 39 of 2006, s. 13, Applied:01 Jan 2007]* If –

(a) on a tender being re-advertised under subsection (6)(c) , no tender is recommended by the Committee under section 10 ; or

(b) the Valuer-General is unable to make arrangements for a fresh valuation under subsection (6)(d) ; or

(c) there is a failure to provide valuation services as required by a contract to provide those services –

the Minister may direct that an extension of the period required by subsection (1) be allowed so that a fresh valuation can be completed at the earliest practicable opportunity and, in the case of a failure as mentioned in paragraph (c) , may also direct that the Valuer-General arrange for the completion of the valuation services on such reasonable terms and conditions as the Valuer-General may procure, including the use of State Service officers or State Service employees.

(8) *[Section 20 Subsection (8) amended by No. 39 of 2006, s. 13, Applied:01 Jan 2007]* If the Valuer-General considers it necessary to do so in order to provide for an efficient process of fresh valuations in accordance with this Act –

(a) *[Section 20 Subsection (8) amended by No. 39 of 2006, s. 13, Applied:01 Jan 2007]* the Valuer-General may, by notice in writing served on a valuation contractor, direct that the valuation be completed in accordance with the terms and conditions of the valuation services contract; and

(b) *[Section 20 Subsection (8) amended by No. 39 of 2006, s. 13, Applied:01 Jan 2007]* if the direction is not complied with within 10 business days, the Minister may –

(i) by a further notice in writing served on that person, terminate the valuation services contract; and

(ii) direct the Valuer-General to arrange for the undertaking of the valuation services on such reasonable terms and conditions as he or she may procure.

(9) *[Section 20 Subsection (9) amended by No. 39 of 2006, s. 13, Applied:01 Jan 2007]* When a fresh valuation has been made under this section, the Governor must, by proclamation, fix a date on and after which the fresh valuation is to come into force and, on and after the date so fixed, that valuation is, subject to any objection under this Act, to be the valuation of all lands to which it relates.

(10) *[Section 20 Subsection (10) amended by No. 39 of 2006, s. 13, Applied:01 Jan 2007]* In making a fresh valuation under this section, the Valuer-General must have regard to the general level of valuations in the relevant valuation district at a date to be determined by the Valuer-General.

(11) The first fresh valuation of lands within a valuation district after the commencement day is to be made before a date specified for the purpose by an order made by the Minister and published in the *Gazette*.

21. Supplementary valuations

(1) *[Section 21 Subsection (1) substituted by No. 39 of 2006, s. 14, Applied:01 Jan 2007]* The Valuer-General may, without causing a fresh valuation to be made of all lands within a valuation district, at any time cause a supplementary valuation of any land to be made for any of the following reasons:

(a) that the land is not included in the valuation then in force;

(b) that the land is of greater or lesser extent than is described in the valuation then in force and that, in the opinion of the Valuer-General, the value of the land has materially increased or materially decreased;

(c) that the land has, since the making of the valuation then in force, become rateable or has become subject to a new or additional rate;

(d) that, by reason of the destruction, modification or removal of buildings or other improvements or of any other cause, the value of the land has been, in the opinion of the Valuer-General, materially decreased since the making of the valuation then in force;

(e) that, by reason of the erection, modification or construction of buildings or other improvements, the value of the land has been, in the opinion of the Valuer-General, materially increased since the making of the valuation then in force;

(f) that, in the opinion of the Valuer-General, it is necessary to rectify an error made at the date of the valuation then in force in respect of values or ownership;

(g) that the land is to be valued in accordance with section 18 .

(2) A supplementary valuation, when completed, is to be taken for all purposes to be part of the valuation in force in respect of the relevant valuation district.

(3) In making a supplementary valuation under subsection (1) , the Valuer-General must have regard to –

(a) [Section 21 Subsection (3) amended by No. 39 of 2006, s. 14, Applied:01 Jan 2007] the general level of valuations in the relevant valuation district, as existing at the date on which the last fresh valuation under this Act of all lands within that valuation district came into force; and

(b) the value that the land to which the supplementary valuation relates would have had if, at that date, it had been in the condition in which it is at the time of the making of the supplementary valuation.

(4) Until an order is made under section 20(11) in respect of a valuation district, a supplementary valuation of any land in that district is to be made in accordance with the Land Valuation Act 1971 .

22. Effect of contract for valuation services

(1) Without limitation, the terms and conditions of a contract for valuation services may regulate the manner in which valuation services are to be carried out and, in particular, contracts may contain provisions –

(a) setting out the principles and methods according to which valuation services are to be carried out; and

(b) establishing performance indicators to assist with assessing the effectiveness and efficiency of the valuation services that have been carried out; and

(c) prescribing the qualifications of persons (including valuation contractors and employees or agents of valuation contractors) who may exercise specified functions; and

(d) identifying persons (including valuation contractors and employees or agents of valuation contractors) and the functions which are to be performed by those persons; and

(e) imposing restrictions on the exercise of specified functions; and

(f) prescribing responsibilities of valuation contractors during the contract period; and

(g) setting out the obligations of valuation contractors to provide assistance to the Valuer-General in dealing with objections under Part 5 and determining objections under Part 7 or 8 .

(2) A contract land valuer is not an agent of, and does not represent, the Valuer-General, except where expressly provided by, or under, this or any other Act or by the terms of the relevant contract.

23. Returns by owners

(1) [Section 23 Subsection (1) substituted by No. 39 of 2006, s. 15, Applied:01 Jan 2007] The Valuer-General may, for the purpose of –

(a) making any valuation of the lands or determination of adjustment factors within any valuation district under section 11 , 18 , 20 or 21 ; or

(b) exercising powers under Part 9A –

send to any owner of land in that valuation district an approved form, to be completed and returned by the owner within such time as the Valuer-General may determine.

(2) [Section 23 Subsection (2) substituted by No. 39 of 2006, s. 15, Applied:01 Jan 2007] The approved form is to contain such questions as the Valuer-General thinks fit with reference to –

(a) the area, physical attributes, quality and use of any land; and

(b) the nature of the improvements on the land; and

- (c) any tenancies to which the land or any part of it may be subject and the terms and conditions of those tenancies; and
- (d) transactions for the sale or purchase of real or personal property; and
- (e) such other information as the Valuer-General may require for the purposes of this Act.

(3) Where the owner of any land is not resident in Tasmania or is a body of persons (whether corporate or unincorporate), the Valuer-General may send any such form to the agent, manager or secretary of the owner.

(4) *[Section 23 Subsection (4) amended by No. 39 of 2006, s. 15, Applied:01 Jan 2007]* The omission to send any forms required or authorised by this section to be sent to a person does not invalidate or affect a valuation, adjustment factor or valuation roll under this Act.

24. Valuation rolls

(1) A valuation roll is to be prepared for each valuation district and is to set forth, in respect of each valuation of land contained in the valuation roll, the following particulars:

- (a) the name and last known postal address of the owner;
- (b) the situation, description and the measurements or area of the land;
- (c) the land value of the land;
- (d) the capital value of the land;
- (e) the assessed annual value of the land;
- (f) *[Section 24 Subsection (1) amended by No. 39 of 2006, s. 16, Applied:01 Jan 2007]* a brief description of the land –
- (g) *[Section 24 Subsection (1) amended by No. 39 of 2006, s. 16, Applied:01 Jan 2007]*

and may contain such other particulars as the Valuer-General thinks fit.

(2) *[Section 24 Subsection (2) omitted by No. 39 of 2006, s. 16, Applied:01 Jan 2007]*

(3) A valuation roll or part of a valuation roll may be kept in any form that the Valuer-General considers appropriate and the form of the valuation roll or part may be changed from time to time.

(4) A valuation roll is to be amended –

- (a) *[Section 24 Subsection (4) amended by No. 39 of 2006, s. 16, Applied:01 Jan 2007]* as may be necessary for the purpose of showing a valuation of land made under section 11 , 18 , 20 or 21 ; or
- (b) as may be proper for the purpose of indicating a change in the ownership of any land or any other alteration in the particulars set out in the valuation roll under subsection (1) in respect of any land.

25. Effective date of valuations

[Section 25 Amended by No. 39 of 2006, s. 17, Applied:01 Jan 2007] A valuation of land made under section 11 , 18 , 20 or 21 has effect as at a date determined by the Valuer-General.

26. Sale of valuations

The Valuer-General may, on payment of a reasonable fee as determined by the Valuer-General, provide a copy of part or all of a valuation roll to an applicant who appears to the Valuer-General to have a proper interest in the matter.

PART 5 - Notices and objections

27. Notice of valuation

- (1) *[Section 27 Subsection (1) amended by No. 39 of 2006, s. 18, Applied:01 Jan 2007]* The Valuer-General must give to the owner of any land, at his or her last known address, notice of every valuation of that land made under section 11 , 18 , 20 or 21 unless the Valuer-General has made suitable arrangements with the relevant rating authority for notices of valuations to be given to the owners of land.
- (2) A notice under this section –
 - (a) *[Section 27 Subsection (2) amended by No. 39 of 2006, s. 18, Applied:01 Jan 2007]* is to be in writing in an approved form; and
 - (b) is to contain the words "The notified valuations are determined under the Valuation of Land Act 2001 and for no other purpose".
- (3) The validity or operation of a valuation is not affected by reason only of any failure to give notice under this section to an owner of the land affected by the valuation.

28. Objection to valuation

- (1) *[Section 28 Subsection (1) substituted by No. 39 of 2006, s. 19, Applied:01 Jan 2007]* An owner of land who is dissatisfied with –
 - (a) a valuation of that land made under section 11 , 18 , 20 or 21 ; or
 - (b) the provision of a certificate under section 44 –may, within 60 days after receipt of a notice under section 27 or the provision of that certificate, post to or lodge with the Valuer-General an objection, in an approved form, against the relevant valuation stating fully and in detail the grounds on which he or she relies and stating any changes to the values specified in that valuation or certificate which he or she considers should be made.
- (2) *[Section 28 Subsection (2) amended by No. 39 of 2006, s. 19, Applied:01 Jan 2007]* A rating authority may, within 60 days after it is notified of a valuation made under this Act, by notice in an approved form posted to or lodged with the Valuer-General, object to the valuation and, where a rating authority makes any such objection, it must cause a copy of the objection to be served on every person who is liable for payment of any rates or charges payable to the rating authority in respect of that land.
- (3) *[Section 28 Subsection (3) amended by No. 39 of 2006, s. 19, Applied:01 Jan 2007]* An objection may be made, on behalf of any department or instrumentality of the State or of the Commonwealth, to any valuation of land made under this Act and any such objection is to be made in an approved form, within 60 days after notification of the valuation, by an officer authorised in that behalf by the Minister or, as the case may be, the Minister of State of the Commonwealth having the administration of the department or instrumentality concerned.
- (4) *[Section 28 Subsection (4) amended by No. 39 of 2006, s. 19, Applied:01 Jan 2007]* Copies of the forms approved for the purposes of this section are, on the request of any person entitled to make any objection under this section, to be made available to that person by the Valuer-General, free of charge.
- (5) The court may extend the time within which an objection under this section may be made, either before or after the expiration, on such terms, if any, as the court may think fit to impose.
- (6) In cases in which the court may extend time under subsection (5) , the Valuer-General may extend time unconditionally.

29. Grounds on which objections may be made

Without limiting section 28(1) , (2) or (3) , an objection under this Part may be made on any one or more of the following grounds, but on no other ground:

- (a) that the land value, capital value or assessed annual value assigned to any land is too high or too low;

- (b) that the interests of the several persons having an interest in any land have not been correctly apportioned;
- (c) that the apportionment of any valuation is not correct;
- (d) that lands which should be included in the one valuation have been valued separately;
- (e) that lands which should be valued separately have been included in the one valuation;
- (f) that the person named in any notice under section 27 is not an owner of the land to which the notice relates;
- (g) that the area, dimensions or particulars of any land are not correctly described.

30. Consideration of objections by Valuer-General

- (1) *[Section 30 Subsection (1) amended by No. 39 of 2006, s. 20, Applied:01 Jan 2007]* On receipt of an objection under this Part, the Valuer-General must, with all reasonable despatch, consider the objection and make any necessary amendments to any or all of the values shown in the valuation roll as he or she thinks fit.
- (2) On the determination of any such objection, the Valuer-General must give to the person by whom the objection was made notice, in writing, of his or her decision on the objection.
- (3) *[Section 30 Subsection (3) substituted by No. 39 of 2006, s. 20, Applied:01 Jan 2007]* Where the Valuer-General amends the valuation, the Valuer-General must, in accordance with section 24 , enter the amended valuation on the valuation roll and give notice of the amended valuation in the manner provided in section 27(2) to the person making the objection who may have the matter referred to the court as provided by subsection (4) but that person is not entitled to further object to the amended valuation.
- (4) Within 30 days after receipt of a notice under subsection (2) , the person by whom the objection was made may, by notice in writing served on the Valuer-General, require him or her to refer the objection –
 - (a) whatever the amount of the valuation, to the court; or
 - (b) if the valuation objected to exceeds an amount prescribed by the regulations for capital value, land value or assessed annual value, to the Supreme Court.
- (5) Within 30 days after receipt of a notice under subsection (2) , the person by whom the objection was made may –
 - (a) with the agreement of the Valuer-General, refer the objection to the Supreme Court; or
 - (b) in the case of a municipal rating valuation, with the agreement of the Valuer-General, refer the objection to an arbitrator.
- (6) The Valuer-General and the person making the objection may agree that the objection is to be referred to arbitration on such terms and conditions as may be agreed including, without limitation –
 - (a) the appointment of an arbitrator; and
 - (b) whether the decision of the arbitrator is to be final; and
 - (c) the representation of the parties; and
 - (d) the costs of the arbitration; and
 - (e) security for costs of the arbitrator.
- (7) Subject to subsections (8) and (9) , failure to require the Valuer-General to refer an objection to a court within the time prescribed in subsection (4) is taken to be acceptance of the Valuer-General's decision.
- (8) The court may extend the time within which the Valuer-General may be required to refer an objection to a court either before or after the expiration of that time on such terms, if any, as the court may think fit to impose.
- (9) In cases in which the court may extend the time under subsection (8) , the Valuer-General may extend time unconditionally.

(10) *[Section 30 Subsection (10) inserted by No. 7 of 2017, s. 5, Applied:28 Apr 2017]* A decision of the Valuer-General made on an objection under this Part to a valuation of land is not subject to review under the Judicial Review Act 2000 .

PART 6 - Arbitration of fresh valuations

31. Arbitrators for fresh valuations

- (1) *[Section 31 Subsection (1) amended by No. 39 of 2006, s. 22, Applied:01 Jan 2007]* The Minister may appoint a panel of persons to act as arbitrators for the purposes of fresh valuations.
- (2) A person appointed under subsection (1) is to be a person who, in the opinion of the Minister, has sufficient experience in the valuation of land to act as an arbitrator.
- (3) Subject to this section, an arbitrator holds office subject to such terms and conditions as are specified in the instrument of appointment.
- (4) An arbitrator may resign office by notice in writing addressed to the Minister.
- (5) An arbitrator holds office for such term, not exceeding 4 years, as may be specified in the instrument of appointment.

32. Costs

- (1) *[Section 32 Subsection (1) amended by No. 9 of 2011, Sched. 1, Applied:01 Oct 2012]* An arbitration under this Act is to be heard and determined in accordance with the Commercial Arbitration Act 2011 .
- (2) If any proceedings before an arbitrator result in an objection being upheld without qualification, the amount paid as security for costs is to be refunded to the person making the objection, but in any other case the arbitrator must take the payment into account in awarding costs.

33. Saving for other dispute resolution

Nothing in this Part prevents any alternative method of dispute resolution.

PART 7 - Land Valuation Court

34. Constitution of court

- (1) The Land Valuation Court, as continued under the Land Valuation Act 1971, is further continued for the purposes of this Act, notwithstanding the repeal of that Act effected by section 66 of this Act.
- (2) The court is to be constituted by a magistrate.
- (3) The court continues to be a court of record and to have an official seal, which is to be judicially noticed.

35. Sittings and jurisdiction of court

- (1) The court has jurisdiction to hear and determine all objections referred to it under this Act.
- (2) The court has and may exercise all such powers, rights and privileges as are conferred on the Supreme Court or a judge of that Court with respect to the following matters:
 - (a) compelling the attendances of witnesses and examining them on oath, affirmation or declaration;
 - (b) compelling the production, discovery and inspection of books, documents and writings;
 - (c) compelling witnesses to answer questions which the judge considers relevant to any proceedings before the court;
 - (d) the punishment of persons guilty of contempt or of disobedience of any order made by the court or of any summons issuing out of the court;
 - (e) directing witnesses to be prosecuted for perjury.
- (3) The court may, in accordance with the rules of court, make such orders as to the costs of or incidental to any proceeding before it as the court may think fit.

36. Proceedings to be in open court

All proceedings in the court are, unless the court otherwise orders, to be heard in open court.

37. Appearance by counsel, &c.

[Section 37 Amended by No. 66 of 2007, Sched. 1, Applied:31 Dec 2008] Any party to any proceedings in the court is entitled to appear in person, by an Australian legal practitioner or by an agent nominated by that person in writing.

38. Court lists to be prepared: Hearing of objections

- (1) The Valuer-General must, when objections to valuations in respect of lands in any valuation district or group of adjacent valuation districts have been received by him or her, prepare as soon as practicable a court list for each such valuation district, showing particulars of such of the objections as he or she has been required to refer to the court under section 30 and must forward the court list to the registrar for hearing and determination by the court.
- (2) The registrar must give to the person by whom an objection has been made and to the Valuer-General notice of the date fixed for the hearing of any objection which has not been withdrawn or settled.
- (3) The court must hear and determine all objections so brought before it and, if it decides that any valuation is erroneous, must order the valuation to be altered accordingly.

39. Record of decisions of court

- (1) The registrar must enter on the court list referred to in section 38 a record of all decisions made by the court and must perform such other duties as may be prescribed by rules of court.
- (2) The registrar must furnish the Valuer-General with a certified copy of the court list containing the record referred to in subsection (1) and the Valuer-General must amend the valuation roll in accordance with the decisions entered on the list.

PART 8 - Powers of Supreme Court

40. Appeals to Supreme Court

- (1) There is a right of appeal to the Supreme Court, which is to be heard by way of rehearing, from any decision of the Land Valuation Court on the hearing of an objection under this Act.
- (2) Except as provided by subsection (1) , the decision of the Land Valuation Court on the hearing of an objection is final.

41. References to Supreme Court

- (1) The Valuer-General must, at the same time as he or she prepares a court list under section 38 or would prepare such a list if there were relevant objections to be referred, prepare in the same manner a Supreme Court list of objections which he or she has been required under section 30 to refer to the Supreme Court and must forward the Supreme Court list to the Registrar of the Supreme Court for hearing and determination by the Supreme Court.
- (2) The Valuer-General may omit from a court list and include in a Supreme Court list any objection which the person by whom it was made has required him or her to refer to the Supreme Court.
- (3) In respect of objections in a Supreme Court list, section 35(1) and (3) , section 36 , section 38(2) and (3) and section 39 have effect as if –

court meant the Supreme Court; and

court list meant a Supreme Court list; and

registrar meant the Registrar of the Supreme Court.

42. Removal of appeals into Supreme Court

- (1) An objection standing in a court list under section 38 may be summarily removed into the Supreme Court by order of the Supreme Court or a judge, if it appears to the Supreme Court or judge that the objection raises a point of principle of general importance.
- (2) An order under this section may be made on such terms as to costs or otherwise as the Supreme Court or judge thinks fit.
- (3) When an objection is removed into the Supreme Court under this section, it is to be dealt with in all respects as if it were included in a Supreme Court list under section 41 .

PART 9 - Use of Valuations

43. Values determined under this Act to be values for purposes of other Acts

A reference in an Act –

- (a) to the land value of any land is to be construed as a reference to the land value of that land as shown in the valuation roll for the valuation district in which it lies; and
- (b) to the capital value of any land is to be construed as a reference to the capital value of that land as so shown; and
- (c) to the annual value or assessed annual value of any land is to be construed as a reference to the assessed annual value of that land as so shown.

44. New valuation on application of owner, &c.

(1) *[Section 44 Subsection (1) amended by No. 39 of 2006, s. 23, Applied:01 Jan 2007]* The Valuer-General must, on the application in an approved form of –

- (a) any person having an estate or interest in land; or
- (b) any person by whom duty is payable under the Duties Act 2001 in respect of a settlement, deed of gift or declaration of trust relating to land –

and, subject to subsection (6) , on payment of the prescribed fee, cause a new valuation of that land to be made for the purpose of determining the value of that land as at a date prior to or subsequent to the date of the making of the last valuation of that land under this Act.

(2) Where any new valuation is made under subsection (1) , it is not to be entered on the valuation roll.

(3) The Valuer-General must provide the applicant with a certificate of any new valuation made under subsection (1) .

(4) A certificate under subsection (3) is to specify –

- (a) the land value, the capital value and the assessed annual value; and
- (b) where the certificate relates to an interest that is less than the fee simple, the value of that interest –

but if the certificate is required only for the purpose of stamp duty, probate or administration, only the capital value of the land needs to be specified.

(5) For the purpose of this section, any person who has applied for probate or administration or who has commenced a probate action is to be taken to have an interest in the lands of the relevant deceased person.

(6) The Valuer-General may provide any person referred to in subsection (1) with a report on the valuation of the land on such terms as the Valuer-General determines.

(7) A valuation made under this section may include the land values, capital values and assessed annual values of the estates and interests of all owners in any such lands and omit the value of any dependent estates and interests in the land.

45. Valuation lists

[Section 45 Substituted by No. 39 of 2006, s. 24, Applied:01 Jan 2007]

(1) The Valuer-General must, as soon as is reasonably practicable after the making of a proclamation of a fresh valuation under section 20(9) or after exercising powers under Part 9A , provide to –

- (a) the Commissioner of State Revenue; and
- (b) any relevant rating authority –

a valuation list –

(c) giving such particulars as the Valuer-General considers necessary for the purposes of this Act with respect to the ownership and values of all lands within that valuation district (except such lands of the Crown as are not rateable and have not been valued under this Act); and

(d) certified by the Valuer-General as being correct –

and the valuation list may include any adjustment factors applicable to those lands.

(2) The Valuer-General must, as soon as is reasonably practicable after the making of a supplementary valuation under section 18 or 21 , provide to –

(a) the Commissioner of State Revenue; and

(b) any relevant rating authority –

a supplementary valuation list giving particulars of all changes in valuations which have been made in the relevant valuation roll since the last valuation list was furnished to the Commissioner or that rating authority.

(3) The supplementary valuation list may include any adjustment factors applicable to the relevant lands.

46. Cost recovery

[Section 46 Substituted by No. 39 of 2006, s. 24, Applied:01 Jan 2007]

(1) A rating authority must pay to the Valuer-General the cost, as determined by the Valuer-General, of –

(a) making and furnishing to the rating authority a valuation list; and

(b) the provision of supplementary valuation services as provided by section 18 or 21 .

(2) Before a contract is entered into by the Minister for the provision of valuation services under section 20 , the Valuer-General must advise the rating authority of the methods to be used in determining the cost under subsection (1) .

(3) On confirmation by the Valuer-General that valuation services have been provided in accordance with section 20 , a rating authority must pay to the valuation contractor or, as may be appropriate, to the Valuer-General, the cost of providing those valuation services.

(4) An amount payable to the Valuer-General under this section is a debt due to the Crown and may be recovered in a court of competent jurisdiction.

47. No alterations to be made to valuation lists except with Valuer-General's consent

(1) *[Section 47 Subsection (1) amended by No. 39 of 2006, s. 25, Applied:01 Jan 2007]* The Commissioner of State Revenue or a rating authority may forward to the Valuer-General particulars of any alterations which it desires to be made in a valuation list or supplementary valuation list referred to in section 45 .

(2) The Commissioner, a rating authority and any other person, may not, without the written consent of the Valuer-General, make any alteration in any such list.

48. Valuation lists to constitute assessment rolls, &c.

A valuation list furnished to a rating authority by the Valuer-General under section 45 , together with all supplementary valuation lists so furnished to that authority, is, in respect of the lands the valuations of which are set forth in those lists, to constitute the valuation roll or assessment roll of that authority under or for the purposes of any Act, until superseded by a new valuation list furnished to that authority as provided by that section.

49. Use of valuations under this Act for taxes and rates

[Section 49 Amended by No. 39 of 2006, s. 26, Applied:01 Jan 2007] Notwithstanding any other Act, a valuation of land shown on a valuation roll and any applicable adjustment factor determined under Part 9A may be used for the purposes of assessing taxes and rates under the Land Tax Act 2000 and the Local Government Act 1993 .

50. Rating authority may make interim assessments

(1) *[Section 50 Subsection (1) omitted by No. 39 of 2006, s. 27, Applied:01 Jan 2007]*

(2) Notwithstanding anything in section 49 , a rating authority, in the cases only of a new structure in respect of which no valuation under this Act is for the time being in force and the demolition of a building of a prescribed class, may, pending the making of a valuation under this Act in respect of the building or demolition –

(a) make an interim assessment of the assessed annual value of the land on which the building is erected; and

(b) assess, impose or levy, on or with reference to the assessed annual value as fixed by that interim assessment, any rate or charge that is payable to that authority on the assessed annual value of that land.

(3) *[Section 50 Subsection (3) amended by No. 39 of 2006, s. 27, Applied:01 Jan 2007]* In the year before a fresh valuation comes into force as mentioned in section 20 , a rating authority may make an interim assessment of the assessed annual value of any rateable property in its valuation district and the assessment is taken to have been made under subsection (2) .

(4) Where an interim assessment is made under subsection (2) , the rating authority by which it is made must, within 30 days, provide the Valuer-General with such particulars of, or relating to, the interim assessment as the Valuer-General may require.

(5) An interim assessment made under subsection (2) ceases to have any force or effect at the expiration of the period of 2 years after the date on which it is made.

(6) An owner in respect of whose land an interim assessment has been made under subsection (2) may object, as provided by Part 5 , to the assessment as if it were a valuation made by the Valuer-General and Parts 5 , 7 and 8 apply to the objection as if references to the Valuer-General were references to the rating authority.

(7) *[Section 50 Subsection (7) amended by No. 39 of 2006, s. 27, Applied:01 Jan 2007]* Where an interim assessment has been made under subsection (2) and the Valuer-General has made a valuation under this Act of the land to which the interim assessment relates under section 11 , 18 , 20 or 21 –

(a) that valuation supersedes the interim assessment on and from the date on which it is made by the Valuer-General; and

(b) the rating authority is to make such adjustment as may be necessary in the amount of any rate or charge paid or payable to the rating authority and calculated on, or with reference to, the value fixed by the interim assessment.

PART 9A - Adjustment Factors

50A. Adjustment factors

[Section 50A Inserted by No. 39 of 2006, s. 28, Applied:01 Jan 2007]

- (1) For the purposes of this Act, an adjustment factor is a factor by which, on a determination made by the Valuer-General, a valuation in force under this Act in respect of a valuation district is to be multiplied so that the value of the relevant land accords with the values generally prevailing on the last preceding 1 October.
- (2) An adjustment factor may be determined in respect of the land value, capital value or assessed annual value of land and may be applied to –
 - (a) the whole of the land in a valuation district; or
 - (b) any other class or description of land, as determined by the Valuer-General, in a valuation district –and is to be applied to all land in respect of which the Valuer-General is required to make a valuation under this Act.
- (3) An adjustment factor has effect until it is replaced by another adjustment factor or a fresh valuation.
- (4) The Valuer-General is to provide a rating authority, annually or every 2 years, as the Valuer-General considers expedient, with an adjustment factor or adjustment factors in respect of its valuation district.
- (5) The Valuer-General is to provide the Commissioner of State Revenue annually with an adjustment factor or adjustment factors in respect of the land value of land in all valuation districts.
- (6) The Valuer-General is not required to provide an adjustment factor or adjustment factors in respect of a valuation district if a new fresh valuation is to come into force for the next financial year in respect of that valuation district.
- (7) The Valuer-General is to –
 - (a) forward a copy of the determination to any relevant rating authority and to the Commissioner of State Revenue before 1 March in each year or such other date as may be agreed with the rating authority or the Commissioner; and
 - (b) within 14 days after making the determination, cause a copy of the determination to be published in the *Gazette*, on the World Wide Web and in such other manner as the Valuer-General thinks fit.
- (8) A failure to comply with the requirements of subsection (7) does not invalidate the determination.

50B. Review of determination

[Section 50B Inserted by No. 39 of 2006, s. 28, Applied:01 Jan 2007]

- (1) An owner of land or a rating authority, within a period of 60 days after a copy of a determination is published in the *Gazette* under section 50A, may apply to the Valuer-General for a review of that determination.
- (2) An application for a review of a determination is to be in writing and accompanied by a statement of the grounds on which the application is made and any supporting evidence on which the applicant proposes to rely.
- (3) As soon as may be practicable, the Valuer-General is to –
 - (a) consider the application; and
 - (b) affirm or vary the determination to which it relates.
- (4) The Valuer-General is to –
 - (a) give notice in writing of any variation or affirmation to the applicant; and
 - (b) cause a copy of any varied adjustment factor to be published as provided by section 50A(7)(b).

(5) A determination varied under this section has the same effect as if it had been made under section 50A .

(6) A determination, affirmation or variation made by the Valuer-General under this Part is not subject to review under the Judicial Review Act 2000 .

PART 10 - Miscellaneous

51. Valuations for Agencies, &c.

- (1) The Valuer-General may, and if so requested by the Minister administering any Act or Agency or by any statutory authority must, make any valuation of land or provide any advice required by, or for the purposes of, that Act, Agency or authority.
- (2) The Valuer-General may, at any time, make any valuation required by the owner of any land.
- (3) Where any valuation is made by the Valuer-General under this section, the Valuer-General must provide the Minister, statutory authority or owner with a report of the valuation.
- (4) There is to be paid, in respect of the making of valuations under this section, such fees as may be determined by the Valuer-General.
- (5) A valuation provided under this Part is not to be included in the valuation roll.

52. Evidence of valuations

- (1) *[Section 52 Subsection (1) omitted by No. 39 of 2006, s. 29, Applied:01 Jan 2007]*
- (2) *[Section 52 Subsection (2) amended by No. 39 of 2006, s. 29, Applied:01 Jan 2007]* The Valuer-General must, on application in an approved form and payment of the prescribed fee, furnish a person with a certified copy of any entry on any valuation roll.
- (3) A copy for the purposes of this section may be –
 - (a) in writing; or
 - (b) made by such photocopying, facsimile or electronic transmission process as the Valuer-General determines; or
 - (c) made partly in accordance with paragraph (a) and partly in accordance with paragraph (b) .
- (4) *[Section 52 Subsection (4) amended by No. 39 of 2006, s. 29, Applied:01 Jan 2007]* The Valuer-General must, on application in an approved form and payment of the prescribed fee, furnish a certified copy of a certificate of valuation furnished under section 44(3) to any person having an estate or interest in the land which is the subject of the valuation.

53. Supply of information to Commonwealth

The Valuer-General may supply to any department or instrumentality of the Commonwealth any information as to any valuation under this Act, in such manner and to such extent and on such terms as may be mutually agreed between the State and the Commonwealth.

54. Certificates of valuation to be evidence of matters specified

A certificate of valuation and a report of a valuation given under this Act and a certified copy of an entry in a valuation roll are, in all proceedings and for all purposes, admissible as evidence of the matters and things stated in the certificate or report and as evidence that the valuation mentioned has been made in accordance with this Act.

55.

[Section 55 Repealed by No. 10 of 2017, s. 30, Applied:01 Jul 2017]

56. Notice of sale, &c., of growing trees

[Section 56 Amended by No. 39 of 2006, s. 30, Applied:01 Jan 2007] Where any owner of land comprising 50 hectares or more in area sells or agrees to sell trees growing on the land to be cut for commercial or industrial uses, use as firewood excepted, he or she must, within 30 days after the date on which he or she sells or agrees to sell the trees, give to the Valuer-General notice of the sale or the agreement for sale in an approved form.

57. Power of Valuer-General to require returns to be furnished

- (1) Where an owner of land or other person is required under this Act to provide information to the Valuer-General, the owner or other person must, in the manner and within the time required by the Valuer-General, furnish the information required and the Valuer-General may, if he or she thinks fit, require that information to be verified by statutory declaration.
- (2) A person of whom information is so required must state his or her correct postal address for the service of notices.

58. Entry on land

- (1) The Valuer-General or any other person appointed under section 6 may at all times during the day enter on any land for the purposes of this Act.
- (2) A person must not obstruct or hinder the Valuer-General or a person so appointed in the exercise of his or her functions under this Act.

Penalty: Fine not exceeding 10 penalty units.

59. Service of notices, &c.

- (1) Where a notice, application or other document required by this Act is to be served on the Valuer-General, it may be served by leaving it at, or sending it by post to, the office of the Valuer-General or by sending it to that office by way of facsimile or any other form of electronic transmission approved by the Valuer-General.
- (2) The Valuer-General, in ascertaining an address for service, may rely on an address of a person as appears from –
 - (a) the valuation roll as prepared and maintained under this Act; or
 - (b) the Register kept under the Land Titles Act 1980 ; or
 - (c) [Section 59 Subsection (2) amended by No. 53 of 2004, Sched. 1, Applied: 16 Feb 2005] an electoral roll kept under the *Electoral Act 2004* –

or on any other address as may be verified by the Valuer-General.

- (3) A notice is taken to be served on a natural person if it is –
 - (a) given to the person; or
 - (b) left at or sent by post to the person's postal or residential address or place or address of business or employment last known to the Valuer-General; or
 - (c) sent by way of facsimile transmission to a person's facsimile number; or
 - (d) sent by any other common form of electronic transmission.
- (4) In the case of any other person, a notice is taken to be served if it is –
 - (a) left at or sent by post to the person's principal or registered office or principal place of business; or
 - (b) sent by way of facsimile transmission to the person's facsimile number; or
 - (c) sent by any other common form of electronic transmission.

60. Offences and penalties

- (1) A person must not –
 - (a) fail to provide any information required of him or her by the Valuer-General under this Act; or
 - (b) knowingly give or furnish any notice, return or information which is false or misleading in any material particular; or
 - (c) contravene any provision of this Act which is applicable to him or her.

Penalty: Fine not exceeding 50 penalty units.

(2) Proceedings for an offence against this Act may be instituted at any time within 12 months after the offence is committed.

(3) On the conviction of a person for failing or refusing to give or provide a notice, return or information required by or under this Act to be given or provided to the Valuer-General by that person, the court before whom that person is convicted must, in addition to any penalty which it may think fit to impose, order that person to give or provide, within the time specified in that behalf by the court, the notice, return or information which he or she so failed or refused to give or provide.

(4) A person who fails to comply in all respects with the requirements of an order under subsection (3) is guilty of an offence and liable on summary conviction to a fine not exceeding 50 penalty units.

61. Right of Valuer-General to appear or be represented in proceedings

[Section 61 Amended by No. 66 of 2007, Sched. 1, Applied:31 Dec 2008] The Valuer-General may appear either personally, by an Australian legal practitioner, by a State Service employee or by a valuation contractor in any court or in any proceedings.

62. Rules of court may provide for practice and procedure

(1) A majority of the magistrates appointed under the Magistrates Court Act 1987 may make rules of court for the purposes of this Act.

(2) A majority of the magistrates appointed under the Magistrates Court Act 1987 may delegate the power to make rules of court to the Chief Magistrate.

(3) Rules of court may be made, not inconsistent with this Act, for or with respect to any matter that by this or any other Act is required or permitted to be prescribed by rules of court or that is necessary or convenient to be prescribed relating to the practice and procedure of the court under this or any other Act.

(4) Without affecting the generality of subsection (3) , rules of court may be made for or with respect to –

(a) the commencement of proceedings in the court; or

(b) the practice and procedure to be followed in, or for the purposes of, proceedings before the court; or

(c) the means for, and the practice and procedure to be followed in, the enforcement and execution of decisions of the court; or

(d) the functions of the registrar, including functions relating to proceedings instituted before the court.

63. Regulations

(1) The Governor may make regulations for the purposes of this Act.

(2) Without limiting the generality of subsection (1) , the regulations may –

(a) provide for the costs of proceedings before the court or an arbitrator and for the recovery of those costs as if ordered to be paid by the Supreme Court; and

(b) provide that any return, notice or other document required to be provided or given to any person for the purposes of the regulations is to be verified by statutory declaration.

64. Administration of Act

Until provision is made in relation to this Act by order under section 4 of the Administrative Arrangements Act 1990 –

(a) the administration of this Act is assigned to the Minister for Primary Industries, Water and Environment; and

(b) the department responsible to the Minister for Primary Industries, Water and Environment in relation to the administration of this Act is the Department of Primary Industries, Water and Environment.

65. Postponement of rescission of Land Valuation Regulations 1972

- (1) The rescission of the Land Valuation Regulations 1972 that, but for this section, was to have been effected on 1 January 2002 is postponed until 1 January 2003.
- (2) Subsection (1) does not apply so as to prevent the rescission of the Land Valuation Regulations 1972 at any time before 1 January 2003.

66. Repeal of *Land Valuation Act 1971, &c.*, and savings

- (1) The Land Valuation Act 1971 and the Land Valuation Amendment (Relocatable Homes) Act 1999 are repealed.
- (2) A reference in an enactment or other instrument to the *Land Valuation Act 1971* is to be construed as a reference to this Act unless the contrary intention appears.
- (3) Except as provided expressly or by necessary implication in this Act -
 - (a) all things and circumstances appointed or created by or under the *Land Valuation Act 1971* or existing or continuing under that Act immediately before the commencement day continue, subject to this Act, to have the same status, operation and effect as they respectively would have had if this Act had not been enacted; and
 - (b) without limiting paragraph (a), this Act does not disturb the continuity of status, operation or effect of -
 - (i) the court or an order or decision of the court or of any other court; or
 - (ii) any valuation, valuation roll, valuation list, objection, notice, return, arbitration, assessment, certificate, court list, proceeding, action, appeal, liability, right or other matter or thing made, done, issued, granted, given, existing or continuing under the *Land Valuation Act 1971* immediately before the commencement day.
- (4) Nothing in subsection (2) or (3) derogates from section 16 of the *Acts Interpretation Act 1931*.

67.

See Schedule 1 .

68.

See Schedule 2 .

SCHEDULE 1 - Consequential Amendments

The amendments effected by Section 67 and this Schedule have been incorporated into authorised versions of the following Acts:

- (a) Crown Lands (Shack Sites) Act 1997 ;
- (b) Crown Lands Act 1976 ;
- (c) Land Titles Act 1980 ;
- (d) Land Valuation Act 1950 ;
- (e) Land Valuation Act 1971 ;
- (f) Local Government Act 1993 ;
- (g) Magistrates Court Act 1987 ;
- (h) Major Infrastructure Development Approvals Act 1999 ;
- (i) Supreme Court Civil Procedure Act 1932 ;
- (j) Urban Farming Land Taxation Act 1970 ;
- (k) Valuation of Land Act 2001 .

SCHEDULE 2 - Substitutions

The amendments effected by Section 68 and this Schedule have been incorporated into the authorised version of the appropriate Acts.