



Western Australia

## **Valuation of Land Act 1978**

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Western Australia

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## **Valuation of Land Act 1978**

**An Act to provide for the valuation of land and for other purposes.**

## **Part I — Preliminary**

### **1. Short title**

This Act may be cited as the *Valuation of Land Act 1978*<sup>1</sup>.

### **2. Commencement**

This Act shall come into operation on a date to be fixed by proclamation<sup>1</sup>.

[3. *Repealed by No. 10 of 1998 s. 76.*]

### **4. Interpretation**

(1) In this Act unless the context requires otherwise —

“**agent**” includes every person who, in Western Australia, for or on behalf of any other person (hereinafter called the principal) —

- (a) has the control or disposal of any real or personal property owned by the principal, or the control, receipt, or disposal of any rents or proceeds derived from any such property; or
- (b) directly or indirectly, whether by negotiation, or otherwise howsoever, sells or disposes of any such property, or offers any such property for sale or disposition, or solicits or procures the sale or disposition thereof;

“**assessed value**” of land means such percentage of the capital value thereof as may from time to time be prescribed;

“**capital value**” of land means the capital amount which an estate of fee simple in the land might reasonably be expected to realize upon sale — provided that where the capital value of land cannot reasonably be determined on such basis, the capital value of such land shall be the sum of, first, the unimproved value of the land, and, secondly, the estimated replacement cost of improvements to the land after making such allowance for obsolescence, physical

depreciation, and such other factors as are appropriate in the circumstances;

**“date of valuation”** means the date fixed by the Valuer-General under section 19 in relation to a general valuation;

**“general valuation”** means a general valuation made or deemed to be made under section 22;

**“gross rental value”** of land means the gross annual rental that the land might reasonably be expected to realize if let on a tenancy from year to year upon condition that the landlord were liable for all rates, taxes and other charges thereon and the insurance and other outgoings necessary to maintain the value of the land, provided that —

- (a) where the gross rental value of land cannot reasonably be determined on such basis, the gross rental value shall be the assessed value;
- (b) the gross rental value of any land not used for residential purposes only shall, where the value of the improvements on the land is less than one-third of what would have been the value of the land if it were vacant land, in any event, be not less than what would be the assessed value of the land if it were vacant land;
- (c) the gross rental value of any land separately valued shall, in any event, be not less than \$20; and
- (d) calculation of the gross rental value of any land shall include any payment normally or usually made for or in relation to a tenancy of the kind in question but shall not include any allowance, by discounting or otherwise, for advance payment or late payment of rent that may apply;

**“improvements”** in relation to land means the value of all works actually effected to land, whether above or below the surface, and includes fixtures, but does not include —

- (a) machinery, whether fixed to the land or not; or

(b) any below ground works used in the extraction of minerals or petroleum;

**“interim valuation”** means a valuation made under section 23;

**“land”** means lands, tenements and hereditaments, and any improvements to land, and includes any interest in land;

**“merged improvements”** means any works in the nature of draining, filling, excavation, grading or levelling of the land, retaining walls or other structures or works for that purpose, the removal of rocks, stone or soil, and the clearing of timber, scrub or other vegetation;

**“metropolitan region”** means all lands within the following local government districts — Fremantle, Gosnells, Joondalup, Melville, Nedlands, Perth, South Perth, Stirling, Subiaco, Bassendean, Cambridge, Canning, Claremont, Cockburn, Cottesloe, East Fremantle, Kwinana, Mosman Park, Victoria Park, Vincent, Armadale-Kelmscott, Bayswater, Belmont, Kalamunda, Mundaring, Peppermint Grove, Rockingham, Serpentine-Jarrahdale, Swan and Wanneroo;

**“rateable land”** means land in respect of which any rate or tax is assessed under any of the rating and taxing Acts or is, in the opinion of the Valuer-General, reasonably likely to be assessed under any of those Acts prior to such land being valued in a general valuation;

**“rating and taxing Acts”** means an Act or Acts under which any rate or tax is assessed in respect of land;

**“rating or taxing authority”** means any person entitled under any Act to assess any rate or tax in respect of land;

**“section”** means section of this Act;

**“site value”** of land means the capital amount that an estate of fee simple in the land might reasonably be expected to realize upon sale assuming that any improvements to the land, other than merged improvements, had not been made and, in the case of land that is reserved for a public

purpose, assuming that the land may continue to be used for any purpose for which it is being used or could be used at the date of valuation;

**“subsection”** means subsection of the section in which the term is used;

**“townsite”** means —

- (i) all land within the metropolitan region;
- (ii) all land within a district that is a city or town outside the metropolitan region;
- (iii) any land that is currently a townsite within the meaning of the *Land Administration Act 1997* or any Act repealed thereby; and
- (iv) any land, including privately owned subdivided land, in an area that has been, or is to be regarded as having been, constituted a townsite, and given a name, under section 10 of the *Land Act 1933*<sup>2</sup>;

**“trustee”** in addition to every person appointed or constituted trustee by act of parties, or by order or declaration of a court or by operation of law, includes —

- (a) an executor or administrator, guardian, committee of management, receiver or liquidator; and
- (b) every person having or taking upon himself the administration or control of land effected by any express or implied trust, or acting in any fiduciary capacity, or having the possession, control, or management of the land of a person under any legal disability;

**“unimproved value”** means —

- (a) in relation to any land situate within a townsite, except land referred to in paragraph (b)(ii), the site value;
- (b) in relation to any land not included in any area referred to in paragraph (a), where any such land is —

- (i) land —
  - (I) held under a lease granted under the *Land Administration Act 1997*, or any Act repealed thereby, for grazing purposes;
  - (II) held under a lease, licence or permit under the *Conservation and Land Management Act 1984*; or
  - (III) other than a mining tenement, held pursuant to an agreement made with the Crown in the right of the State and scheduled to an Act approving the agreement,

the value thereof is an amount equal to 20 times the annual rental reserved by the lease or agreement or the value of the land in fee simple, whichever is the lesser sum;

- (ii) land in respect of which —
  - (I) a mining tenement is held pursuant to an agreement made with the Crown in the right of the State and scheduled to an Act approving the agreement —
    - 5 times the annual rent per hectare for the first 1 000 hectares or part thereof;
    - 2.5 times the annual rent per hectare for the next 9 000 hectares or part thereof;
    - 0.25 times the annual rent per hectare for each hectare in excess of 10 000 hectares;

(The annual rent referred to is the rent that would be payable if the mining tenement were held under the *Mining Act 1978*.)



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- (II) an exploration licence is held under the *Mining Act 1978* — 2.5 times the rent payable for the exploration licence under that Act;
  - (III) a petroleum production licence is held under the *Petroleum Act 1967* — 2.5 times the fee payable for the petroleum production licence under that Act;
  - (IV) any other leases or licences are held under the *Mining Act 1978* or exploration permits held under the *Petroleum Act 1967* — 5 times the rent or fee payable for those leases, licences or permits under the relevant Act;
  - (V) any mineral estate or interest in land is registered under the *Transfer of Land Act 1893* — 5 times the rent that would be payable if the land were held as a mining lease under the *Mining Act 1978*;
- [(iii) *repealed*]
- (iv) land comprised in the annual cutting section allotted by the ~~Forests~~ Department ([as defined in section 3 of the Conservation and Land Management Act 1984](#)) in respect of areas of State forests, timber reserves or other Crown land and held under a sawmilling permit or licence from the Crown for cutting or removing timber — the value thereof is an amount equal to \$3.75 for every hectare of land or part thereof;

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- (v) land held or used under any other lease, licence or concession from the Crown with the right to take any profit from the land —the value thereof is an amount equal to \$2.50 for every hectare of land or part thereof;
- (vi) other land of the Crown which is temporarily occupied for private purposes without title or authority — the value thereof is an amount equal to 20 times the ground rent which might reasonably be demanded for the land, or the value of the land in fee simple, whichever is the lesser sum;
- (vii) land to which any of subparagraphs (i) to (vi) do not apply —
  - (I) the capital amount that an estate in fee simple in the land not including improvements might reasonably be expected to realize upon sale; or
  - (II) where the unimproved value cannot reasonably be determined on the basis in item I — the percentage of the capital amount that an estate in fee simple in the land might reasonably be expected to realize upon sale assuming that the land has been developed, without buildings, to the standard generally prevailing in the part of the State in which the land is situated and taking into account any restriction on the land imposed under any written law, such percentage being that prescribed for land in that part of the State.

**“vacant land”** means land on which there are no improvements other than merged improvements;

**“value”** in relation to land means the assessed value, the capital value, the gross rental value, the site value, the unimproved value and a value determined or assessed under section 39(1) of the land or any one or more of those values; **“to value”** means to determine or assess those values or any one or more of them; and **“determination of value”** or **“valuation”** means a determination or assessment of those values or any one or more of them;

**“valuation district”** means a valuation district constituted or reconstituted under section 17;

**“valuation roll”** means a valuation roll established under section 26.

- (2) Where, before or after the coming into operation of this Act, in any Act or in any agreement that is made with the Crown in right of the State and scheduled to any Act approving the agreement, reference is made to the annual value of land, such reference shall for the purposes of this Act be deemed to be a reference to the gross rental value of that land.

*[Section 4 amended by No. 16 of 1981 s. 3; No. 10 of 1984 s. 2; No. 25 of 1984 s. 9; No. 73 of 1986 s. 3; No. 20 of 1987 s. 3; No. 8 of 1992 s. 3; No. 17 of 1993 s. 5; No. 38 of 1993 s. 34; No. 69 of 1994 s. 17; No. 14 of 1996 s. 4; No. 81 of 1996 s. 153(1); No. 31 of 1997 s. 135(1) and (2); No. 57 of 1997 s. 125(1) and (2); No. 10 of 1998 s. 71(1); No. 24 of 2000 s. 44; No. 55 of 2004 s. 1262; [No. 28 of 2006 s. 373.](#)]*

## 5. Transitional provisions

- (1) Until a superseding valuation comes into force under this Act, a rating or taxing authority —
- (a) may, in respect of the financial or rating year commencing on 1 July 1979, or on any date between 1 July 1979, and 1 February 1980, use —
    - (i) any valuation used by the rating or taxing authority for the assessment of any rate or tax in

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respect of the financial or rating year ending on 30 June 1979, or on any date between 30 June 1979, and 31 January 1980, as the case may be; or

- (ii) any valuation determined on or before 30 June 1979, which valuation, but for the coming into operation of this Act, might lawfully have been used by the rating or taxing authority;

and

- (b) shall, in respect of the financial or rating year commencing on 1 July 1980, or on any date between 1 July 1980, and 1 February 1981, and of all subsequent financial or rating years, use any valuation used by the rating or taxing authority for the assessment of any rate or tax in respect of the financial or rating year ending on 30 June 1979, or on any date between 30 June 1979, and 31 January 1980, unless another valuation has been determined on or before 30 June 1979, which valuation (in this paragraph called “**the latter valuation**”), but for the coming into operation of this Act, might lawfully have been used by the rating or taxing authority, in which case the rating or taxing authority shall use the latter valuation.

- (1a) Subject to subsection (2), a valuation permitted or required by subsection (1) to be used by a rating or taxing authority in respect of a particular financial or rating year shall be deemed to be a valuation in force under this Act and the valuation so permitted or required to be used shall, subject to addition, deletion, correction or amendment, whether made before, on or after the coming into operation of this Act, remain in force —

- (a) in the case of a valuation referred to in subsection (1)(a), until —
  - (i) the end of the financial or rating year commencing on 1 July 1979, or on any date between 1 July 1979, and 1 February 1980; or

- (ii) superseded by a valuation under this Act;  
whichever first occurs; or
  - (b) in the case of a valuation referred to in subsection (1)(b),  
until superseded by a valuation under this Act.
- (2) When in respect of any land differing valuations are permitted or required by subsection (1) to be used by a rating or taxing authority in respect of a particular financial or rating year, each such valuation shall remain in force in accordance with subsection (1a) only for the purposes for which it was made or used.
- (3) For the purposes of subsection (1), an annual value assigned to land in pursuance of any of the rating and taxing Acts shall be deemed to be a determination of the gross rental value within the meaning of this Act and an unimproved value assigned to land in pursuance of any of the rating and taxing Acts shall be deemed to be a determination of the unimproved value within the meaning of this Act, notwithstanding any divergence in the terms in which any such value is defined as between this Act and any of the rating and taxing Acts.
- (4) Every objection or appeal relating to the valuation of any land for the purpose of assessing any rate or tax upon that land that was made or commenced under any of the rating and taxing Acts and not finally disposed of at the coming into operation of this Act shall subsist and be dealt with as if this Act had not been enacted.
- (5) Every right of objection or appeal relating to the valuation of any land for the purpose of assessing any rate or tax upon that land that might have been exercised under any of the rating and taxing Acts immediately before the coming into operation of this Act may be exercised and, if exercised, shall subsist and be dealt with as if this Act had not been enacted.
- (6) This section does not revive any expired right of objection or appeal.

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*[Section 5 amended by No. 22 of 1979 s. 3; No. 16 of 1981 s. 4.]*

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## Part II — Administration

### 6. Valuer-General and other officers

- (1) There shall be appointed a Valuer-General and such other officers and staff as may be required for the administration of this Act.
- (2) Such officers and staff shall be appointed and shall hold their positions subject to and in accordance with Part 3 of the *Public Sector Management Act 1994*.
- (3) A person appointed Valuer-General shall be a person who has, in the opinion of the Minister, the qualifications and experience appropriate to the exercise of the powers, and the performance of the duties and functions, conferred or imposed upon the Valuer-General by or under this Act.

*[Section 6 amended by No. 32 of 1994 s. 19; No. 74 of 2003 s. 123; No. 70 of 2003 s. 51(1).]*

### 7. Valuer-General to administer Act

- (1) The Valuer-General shall have the general administration of this Act.
- (2) The Valuer-General shall, in valuing any land under this Act, exercise an independent judgment and not be subject to direction from any person.

### 8. Power of delegation

- (1) The Valuer-General may, by instrument in writing under his hand, delegate to any officer assisting the Valuer-General in the administration of this Act, such of his powers, duties and functions other than the power of delegation conferred by this section, as are conferred or imposed upon the Valuer-General by or under this Act and which are specified in the instrument.
- (2) Any such delegation may be made in respect of any particular matter or any class of matters or generally, or may be limited to

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any part of the State, and may be subject to such terms and conditions as the Valuer-General thinks fit.

- (3) Any delegation under this section shall be revocable at will and shall not prevent the exercise of a power or the performance of a duty or function by the Valuer-General.
- (4) Where the exercise or performance by the Valuer-General of any power or function under this Act or the operation of any provision of this Act is dependent upon the opinion, belief or state of mind of the Valuer-General in relation to any matter, that power or function may be exercised or performed by a delegate of the Valuer-General acting as such in relation to that matter, or that provision may operate, as the case may be, upon the opinion, belief or state of mind of that delegate acting as such.

**9. Power of inspection of public offices**

The Valuer-General may at all reasonable times inspect, free of charge, any document relevant to the ownership or valuation of any land in the custody of a local government, and any document relevant to the ownership or valuation of any land in the Department within the meaning of the *Transfer of Land Act 1893*, the office for the Registration of Deeds, any office of the Department of Lands and Surveys<sup>4</sup> and the Department of Mines<sup>5</sup> and any other public office; and may require and take copies thereof or extracts therefrom.

*[Section 9 amended by No. 14 of 1996 s. 4; No. 81 of 1996 s. 153(3).]*

**10. Other powers of inspection**

- (1) The Valuer-General shall at all reasonable times have full and free access to all land, buildings, places and documents for the purpose of ascertaining the ownership of or valuing any land or for any purpose related thereto, and may make extracts from or copies of any such documents.



- (2) A person shall not obstruct the Valuer-General in the exercise of his powers under subsection (1).

**11. Power to obtain information**

- (1) The Valuer-General may, for the purpose of determining the ownership or value of any land put any question either orally or in writing to the owner or agent of the owner or trustee of land or to any person in occupation or charge of land or entitled to occupy or use land.
- (2) A person who, after being informed by the Valuer-General of the purpose in putting a question and of his authority to do so, omits or refuses to answer the question to the best of his knowledge or belief either orally or in writing as requested, or knowingly makes a false answer to the question, commits an offence.

**12. Attendance, giving evidence and production of documents**

- (1) The Valuer-General may, by notice in writing, require any person to attend before him, or any other officer authorised by him in that behalf, and to give such evidence and to produce all such documents in the person's custody or under his control as the Valuer-General or the officer shall consider necessary to determine any matter relating to the ownership or valuation of any land.
- (2) The Valuer-General may require the evidence be given on oath, and either orally or in writing and for that purpose he or the officer authorised as mentioned in subsection (1) may administer an oath.
- (3) A person who, after being served with a notice referred to in subsection (1), fails to attend as required in such notice, or refuses to answer any question or knowingly gives a false answer, or fails or refuses to produce any document in his custody or under his control, as required by this section, commits an offence.

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**13. Secrecy**

- (1) This section applies to every person who is or has been the Valuer-General or an officer or a member of the staff assisting the Valuer-General in the administration of this Act.
- (2) Subject to this section and section 14, a person to whom this section applies shall not, either directly or indirectly, except in the exercise of a power or the performance of a function or duty under or in connection with this Act —
  - (a) make a record of, or divulge or communicate to any person any information concerning the affairs of any person acquired by him by reason of his office or employment under or for the purposes of this Act; or
  - (b) produce to any person any document furnished for the purposes of this Act.
- (3) A person to whom this section applies —
  - (a) may produce before any court or tribunal any document relating to the affairs of any other person of which he has the custody or to which he has access by virtue of his office or employment under or for the purposes of this Act; and
  - (b) may divulge or communicate to any court or tribunal any information concerning the affairs of any other person obtained by him by reason of such office or employment,

when it is necessary to do so for the purposes of a prosecution under or arising out of this Act, any proceedings before the State Administrative Tribunal, any proceedings in which a valuation made under section 39 is in issue or any proceedings for the recovery of any fine, rate or tax.

*[Section 13 amended by No. 55 of 2004 s. 1263.]*

**14. Saving**

- (1) The Valuer-General may communicate or divulge to —
- (a) the Commissioner, Second Commissioner or Deputy Commissioner under any law of the Commonwealth relating to taxation or to any person authorised in writing by any such Commissioner, Second Commissioner or Deputy Commissioner to receive it; or
  - (b) the Commissioner or any other officer of any State or Territory of the Commonwealth administering any law of the State or Territory relating to taxation or to any person authorised in writing by any such Commissioner or other officer to receive it,

any information concerning the affairs of any person disclosed or obtained under the provisions of this Act.

- (2) The Minister may, when in his opinion it is in the public interest to do so, authorise the Valuer-General to communicate or divulge, subject to such conditions as the Minister may in writing specify, to any Minister administering any department or agency or instrumentality of the Crown or to any other person or class of persons or to the public at large, such information obtained by the Valuer-General under this Act as the Minister may in writing specify.

*[Section 14 amended by No. 73 of 1986 s. 4; No. 70 of 2003 s. 52.]*

**15. Private valuation work restricted**

- (1) A person employed in the administration of this Act shall not engage in any private valuation work, whether for or in expectation of any reward or not, without first obtaining the consent in writing of the Valuer-General.
- (2) Subsection (1) shall operate in addition to, and not in derogation of, section 102 of the *Public Sector Management Act 1994*.

*[Section 15 amended by No. 32 of 1994 s. 19.]*

**16. Valuer-General may engage assistance under contract**

- (1) The Valuer-General may engage under contract for services such valuers and professional, technical or other assistance as may be necessary to enable the Valuer-General to perform his duties and functions effectively.
- (2) The Valuer-General shall not engage a person under this section as a valuer if he is employed by, or a member of, a rating or taxing authority.
- (3) A person engaged by the Valuer-General under this section shall be deemed, for the purposes of sections 8 and 13, to be an officer assisting the Valuer-General in the administration of this Act.
- (4) A person engaged by the Valuer-General under this section is not a person appointed under Part 3 of the *Public Sector Management Act 1994*; and subject to this Act and to any award or agreement in force under the *Industrial Relations Act 1979*, the Valuer-General may effect, suspend and terminate the engagement subject to such terms and conditions as the Valuer-General determines.

*[Section 16 amended by No. 32 of 1994 s. 19.]*

**16A. Minister to have access to information**

- (1) The Minister is entitled —
  - (a) to have information in the possession of the Valuer-General; and
  - (b) if the information is in or on a document, to have, and make and retain copies of, that document.
- (2) For the purposes of subsection (1), the Minister may —
  - (a) request the Valuer-General to provide information to the Minister;
  - (b) request the Valuer-General to give the Minister access to information;

- (c) for the purposes of paragraph (b), make use of the staff of the Valuer-General to obtain the information and provide it to the Minister.
- (3) The Valuer-General is to comply with a request under subsection (2) and make the facilities and staff of the Valuer-General available to the Minister for the purposes of subsection (2)(c).
- (4) In this section —
- “**document**” includes any tape, disc or other device or medium on which information is recorded or stored;
- “**information**” means information specified, or of a description specified, by the Minister that relates to the powers, duties and functions of the Valuer-General;
- “**staff of the Valuer-General**” means the officers and staff appointed under section 6(1).

*[Section 16A inserted by No. 70 of 2003 s. 53.]*

## **Part III — Valuation**

### **Division 1 — General and interim valuations**

#### **17. Valuation districts**

- (1) Subject to subsection (2) the valuation districts that had effect immediately before the coming into operation of the *Acts Amendment (Annual Valuations and Land Tax) Act 1993*<sup>1</sup> for the purpose of determining gross rental values continue to have effect after the coming into operation of that Act for that purpose.
- (2) The Valuer-General may from time to time reconstitute valuation districts for the purpose of determining gross rental values.
- (3) In reconstituting valuation districts for the purpose of determining gross rental values, the Valuer-General shall have regard to the boundaries of areas defined under the rating and taxing Acts for rating or taxing purposes.
- (4) The whole of the State is constituted into a valuation district for the purpose of determining unimproved values.
- (5) Any valuation district that had effect immediately before 30 June 1993 for the purpose of determining unimproved values no longer has effect for that purpose.
- (6) Subsections (4) and (5) are to be regarded as having had effect on and from 30 June 1993.

*[Section 17 inserted by No. 17 of 1993 s. 6.]*

#### **18. Determining values for general valuations**

For the purposes of a general valuation, the Valuer-General shall determine, or cause to be determined, with respect to rateable land, the gross rental value or the unimproved value, as the case requires, so far as that value is required by a rating or

taxing authority for the purpose of assessing any rate or tax or is, in the opinion of the Valuer-General, reasonably likely to be so required before the next general valuation of the land is made.

*[Section 18 inserted by No. 17 of 1993 s. 8.]*

**19. Time at which value to be ascertained**

When a general valuation of rateable land is made in a valuation district, any value assigned to land shall be the value as at the date of valuation fixed by the Valuer-General, being a date not earlier than 1 July in the financial year in which the general valuation is commenced.

*[Section 19 amended by No. 73 of 1986 s. 5.]*

**20. Time when general valuation comes into force**

The valuations comprising a general valuation relating to land shall come into force on such day as is determined by the Valuer-General and supersede any previous valuations of gross rental value or unimproved value, as the case may be, in force under this Act relating to that land.

*[Section 20 inserted by No. 17 of 1993 s. 9.]*

**21. Notice of general valuation to be published in *Gazette* and newspapers**

- (1) The Valuer-General shall, not later than 42 days after a general valuation comes into force, cause notice of the making of the general valuation to be published in the *Government Gazette* and in one issue of each of 2 newspapers having general circulation within the valuation district.
- (2) A notice published under subsection (1) shall specify —
  - (a) the valuation district to which the general valuation relates;
  - (b) the date of valuation of the general valuation;

- (c) the date on which the general valuation shall, or shall have, come into force;
- (d) the rating or taxing authorities which are required to use valuations included in the general valuation for assessing any rate or tax;
- (e) the place or places where, and the times at which, copies of the general valuation are available to the public for inspection; and
- (f) the time within which, and the manner in which, objection to any valuation included in the general valuation may be made.

*[Section 21 amended by No. 73 of 1986 s. 7.]*

**22. Frequency of general valuations**

- (1) A general valuation shall be made within each valuation district constituted or reconstituted for the purpose of determining gross rental values at such times as the Valuer-General shall determine; but the Valuer-General shall ensure that, so far as practicable, the valuations comprising a general valuation shall at all times be accurate and up-to-date.
  - (1a) The Valuer-General shall make or cause to be made a general valuation within the valuation district constituted for the purpose of determining unimproved values, so far as practicable, every financial year.
- (2) If the Valuer-General is of opinion that the value of land within a valuation district has not significantly increased or decreased since a previous general valuation thereof, he may, by notice published in the *Government Gazette* and in one issue of each of 2 newspapers having general circulation within the valuation district, declare that the previous general valuation accurately sets forth the values of rateable land within that valuation district.



- (2a) If in a particular financial year it is not practicable for the Valuer-General to make or cause to be made a general valuation of land within the valuation district constituted for the purpose of determining unimproved values, the Valuer-General may, by notice published in the *Government Gazette* and in one issue of each of 2 newspapers having general circulation within the valuation district, declare that the previous general valuation made within the valuation district sets forth the unimproved values of rateable land within the valuation district.
- (3) A notice published under subsection (2) or (2a) shall contain the same information with any necessary modifications as a notice published under section 21(1).
- (4) A declaration under subsection (2) or (2a) shall be deemed to constitute a general valuation of the land within that valuation district.

*[Section 22 amended by No. 17 of 1993 s. 10.]*

**23. Interim valuations**

- (1) The Valuer-General may, at any time, value or cause to be valued any rateable land where such land has not previously been valued or separately valued under this Act or where in his opinion it is necessary or expedient for any reason that such land be valued.
- (2) The Valuer-General shall value or cause to be valued any rateable land where in his opinion the value thereof has for any reason significantly increased or decreased in relation to the value of land of the same or a similar character in the same valuation district.
- (3) The Valuer-General may value any land or cause it to be valued under subsection (1) or subsection (2) without carrying out a general valuation of all rateable land in the same valuation district.
- (4) Where a valuation is made under subsection (1) or subsection (2), the value of the land shall be determined —

- (a) if there has been a previous general valuation under this Act of rateable land within the same valuation district as that land, in accordance with the level of values prevailing in relation to land of the same or a similar character at the date of valuation of the last general valuation; or
  - (b) if there has been no previous general valuation under this Act of rateable land within the same valuation district as that land —
    - (i) in accordance with the level of values prevailing at the time of the last general valuation of land in that valuation district made under any of the rating and taxing Acts;
    - (ii) or if no such general valuation had been made, in accordance with the level of values prevailing at the date fixed by the Valuer-General.
- (5) A valuation made under this section shall come into force and supersede any previous valuation of gross rental value or unimproved value, as the case requires, in force under this Act and affecting the land to which the valuation relates as from such day, whether before or after the day on which the valuation is made, as the Valuer-General shall determine.

*[Section 23 amended by No. 73 of 1986 s. 8; No. 17 of 1993 s. 11.]*

**24. Valuation may be separate or joint**

- (1) Subject to sections 62 and 63 of the *Strata Titles Act 1985*, the Valuer-General may, in his discretion, assign to any land to be valued a valuation obtained —
  - (a) by aggregating the valuations he would have assigned to any parts of which the land is comprised had he been separately valuing each such part; or
  - (b) by apportioning to the land such part as he considers appropriate of the valuation he would have assigned had he been valuing that land conjointly with any other land,

but nothing in this subsection limits the means by which the Valuer-General may otherwise make a valuation of the land.

- (2) Any improvements on any land that are, in the opinion of the Valuer-General, not capable of occupation shall not be included for the purposes of determining the gross rental value of the land.
- (3) Subject to subsection (2), the gross rental value of any land shall include the value of such of the items set out below as are fixed to the land, namely —
  - (a) lifts, escalators or hoists of any description;
  - (b) air conditioning, cooling, heating or circulating equipment;
  - (c) water heating, cooling or pumping equipment;
  - (d) sewerage or drainage pumps;
  - (e) vehicle turntables; and
  - (f) door control and surveillance equipment of any nature,

including the control equipment used therewith and whether provided by the landlord or not.

*[Section 24 amended by No. 16 of 1981 s. 5; No. 10 of 1984 s. 3; No. 40 of 1985 s. 9.]*

**25. Rating or taxing authority may engage valuers to make general or interim valuations**

- (1) A rating or taxing authority may, subject to the approval of the Valuer-General and subject to such conditions as the Valuer-General determines, engage a valuer to make a general valuation of rateable land within a valuation district or to value specified land within a valuation district in respect of which the authority considers that an interim valuation is necessary or expedient.

*[(2) repealed]*

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- (3) A valuer engaged under this section shall, for the purposes of sections 8 and 13, be deemed to be an officer assisting the Valuer-General in the administration of this Act.
- (4) Where the Valuer-General approves the engagement of a valuer under this section, the Valuer-General shall specify, in respect of each valuation district in which the valuer shall make valuations, the date of valuation.
- (5) The authority shall submit any valuation made pursuant to this section to the Valuer-General for approval.
- (6) The Valuer-General may approve or decline to approve such valuation or may approve it subject to such amendments as he considers fit.
- (7) When the Valuer-General approves a valuation pursuant to this section, he shall adopt it as a general valuation or an interim valuation, as the case may be, of rateable land within the valuation district to which it relates; and this Act shall apply to the valuation as if it were a general valuation or an interim valuation, as the case may be, made by the Valuer-General under this Act.
- (8) Where the Valuer-General adopts a valuation pursuant to this section, he may pay to the authority for which the valuation was made such sum as the Valuer-General determines; but such sum shall not exceed either the cost of such valuation or the charge that the Valuer-General would have raised against the authority if the Valuer-General had made the valuation, whichever is the lesser.

*[Section 25 amended by No. 73 of 1986 s. 9; No. 70 of 2003 s. 54; No. 74 of 2003 s. 123.]*

## **Division 2 — Valuation rolls**

### **26. Valuation rolls**

- (1) The Valuer-General shall, as soon as practicable after the coming into operation of this Act, complete and maintain valuation rolls of rateable land.
- (2) The Valuer-General shall, as soon as practicable after a general valuation of rateable land in a valuation district shall have come into force, complete and maintain a new valuation roll or new valuation rolls in respect of such land.
- (3) There shall, so far as practicable, be a separate valuation roll for each valuation district.
- (4) The valuation rolls shall be in such form as the Valuer-General determines and shall contain the following particulars in respect of rateable land —
  - (a) a description of every portion of land separately valued sufficient to identify it;
  - (b) the gross rental value or the unimproved value of the land that has been determined by the Valuer-General;
  - (c) the date on which the valuation or valuations shall, or shall have, come into force; and
  - (d) such additional particulars as the Valuer-General may determine.
- (5) Every valuation roll shall for all purposes and in all proceedings be evidence of every valuation recorded in that roll and of the particulars in respect of rateable land set out in the roll as required by subsection (4) and until the contrary is proved every valuation recorded in a valuation roll shall be presumed to have been duly made under this Act and to have force according to the particulars so set out.

*[Section 26 amended by No. 73 of 1986 s. 10; No. 17 of 1993 s. 12.]*

**27. Amendment or addition to, or deletion from valuation roll**

- (1) The Valuer-General shall amend an entry in a valuation roll if he discovers or receives notice of any error in that entry.
- (2) The Valuer-General shall make any amendment or addition to a valuation roll necessary as a result of an interim valuation.
- (3) The Valuer-General may delete an entry in a valuation roll if the relevant land ceases to be rateable land and may delete a valuation in a valuation roll if that valuation is not required by any rating or taxing authority.

*[Section 27 amended by No. 73 of 1986 s. 11.]*

**28. Valuation roll to be available for public inspection and to rating and taxing authorities**

- (1) The Valuer-General shall, after completion of a valuation roll for a valuation district and after making any addition, deletion, correction or amendment thereto —
  - (a) deposit and retain the original valuation roll in the office of the Valuer-General;
  - (b) make true copies thereof available for public inspection at such places, at such times and upon payment of such fee as may be prescribed;
  - (c) furnish, upon payment of such fee as may be prescribed, each rating or taxing authority obliged to adopt or use any valuations entered in such valuation roll with a true copy thereof or of such addition, deletion, correction or amendment thereto, as the case may be.
- (2) A copy of a valuation roll and of any addition, deletion, correction or amendment thereto furnished to a rating or taxing authority may be in writing or transcribed upon magnetic tape or in such other form as the Valuer-General and the rating or taxing authority may agree.

*[Section 28 amended by No. 77 of 1996 s. 4.]*

**29. Copies of or extracts from entries in valuation rolls**

- (1) Upon the application in writing of any person and upon payment of such fee as may be prescribed, the Valuer-General shall furnish that person with a certified copy of, or extract from, any entry in a valuation roll.
- (2) A copy of, or extract from, an entry in a valuation roll certified by the Valuer-General shall in all proceedings and for all purposes be evidence of the matters and things stated therein and that any valuation to which the entry relates has been made in conformity with this Act.

**Division 3 — Concessional and other valuations**

*[Heading amended by No. 7 of 1986 s. 4.]*

*[30. Repealed by No. 14 of 1996 s. 4.]*

**31. Concessional valuations for land subject to special agreements**

- (1) This section applies to the owner of any land to whom section 533B of the *Local Government Act 1960*<sup>6</sup> as in force before the commencement of this Act applied by virtue of the operation of section 533AA of that Act.
- (2) If this section applies to a person, any land owned by that person which was valued under that section 533B is, for the purpose of imposing rates under the *Local Government Act 1995*, to be valued under section 6.30 of that Act.

*[Section 31 inserted by No. 14 of 1996 s. 4.]*

**31A. Valuer-General to make valuations under *Local Government Act 1995***

Whenever the Valuer-General —

- (a) is requested under clause 1(5) of Schedule 6.1 to the *Local Government Act 1995* to determine the value of

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land, he shall make the determination in accordance with clause 1(6) of that Schedule; and

- (b) is requested under clause 2(5) of Schedule 6.1 to the *Local Government Act 1995* to determine the value of land, he shall make the determination in accordance with clause 2(6) of that Schedule.

*[Section 31A inserted by No. 7 of 1986 s. 5; amended by No. 14 of 1996 s. 4.]*

**31B. Valuer-General to make valuations for the purpose of section 28(7) of the *Land Tax Assessment Act 2002***

- (1) In this section —  
“**residential equivalent value**” has the same meaning as it has in section 28(7) of the *Land Tax Assessment Act 2002*.
- (2) The Valuer-General, on the request of the Commissioner of State Revenue in respect of any land, shall determine the residential equivalent value of the land.
- (3) Part II and Part IV apply to a valuation made under subsection (2).

*[Section 31B inserted by No. 22 of 1998 s. 11(2); amended by No. 45 of 2002 s. 26(2).]*



## **Part IV — Objections and review**

*[Heading amended by No. 55 of 2004 s. 1264.]*

### **32. Objections to valuation**

- (1) Any person liable to pay any rate or tax assessed in respect of land who is dissatisfied with a valuation of such land made under Part III, may serve upon the Valuer-General or any rating or taxing authority a written objection to the valuation —
  - (a) in the case of land the subject of a general valuation, within 60 days after the date on which the making of the valuation was notified in the *Government Gazette* under section 21 or section 22; and
  - (b) in any case where the valuation is the basis of the assessment by a rating or taxing authority of any rate or tax, within 60 days after the issue of such an assessment.
- (1a) In subsection (1), “**person liable to pay any rate or tax assessed in respect of land**” includes the authorised representative of such a person.
- (2) An objection to a valuation of land shall —
  - (a) describe the relevant land so as to identify it;
  - (b) identify the valuation objected to; and
  - (c) set out fully and in detail the grounds of objection and the reasons in support of those grounds of objection.
- (3) An objection to a valuation of land may be made on the ground that the valuation is not fair or is unjust, inequitable or incorrect, whether by itself or in comparison with other valuations in force under this Act.
- (4) A person may not make more than one objection to the one valuation during any period of 12 months.
- (5) Where an objection to a valuation is served on a rating or taxing authority, that authority shall as soon as practicable refer the

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objection to the Valuer-General and advise him of the date on which the objection was served on that authority.

- (6) The Valuer-General may, for reasonable cause shown by a person entitled to make an objection, extend the time for service of the objection for such period as the Valuer-General considers reasonable in the circumstances and whether or not the time for service of the objection has already expired.
- (7) The Valuer-General shall, with all reasonable despatch, consider any objection and may either disallow it or allow it, wholly or in part.
- (8) The Valuer-General shall promptly serve upon the person by whom the objection was made written notice of his decision on the objection and a brief statement of his reasons for that decision.
- (9) Where the Valuer-General decides to allow an objection, wholly or in part, he shall also advise the person by whom the objection was made of any consequent amendment of valuation; and where the Valuer-General decides to disallow an objection, wholly or in part, he shall also advise that person of the time within which and the manner in which a review of the valuation may be sought.

*[Section 32 amended by No. 10 of 1984 s. 4; No. 73 of 1986 s. 12; No. 57 of 1997 s. 125(3); No. 10 of 1998 s. 71(2); No. 45 of 2002 s. 26(3); No. 55 of 2004 s. 1265.]*

**33. Review of valuation**

- (1) Any person who is dissatisfied with the decision of the Valuer-General on an objection by that person may, within 60 days (or such further period as the Valuer-General, before or after the expiry of that time, for reasonable cause shown by the person, allows) after service of notice of the decision of the Valuer-General, serve on the Valuer-General a notice requiring that the Valuer-General refer the valuation to the State Administrative Tribunal for a review.

- (2) Upon receipt of such notice the Valuer-General shall promptly refer the valuation to the State Administrative Tribunal for a review.
- (3) The Valuer-General is to effect the reference by forwarding the notice to the executive officer of the State Administrative Tribunal together with the objection and a copy certified by or on behalf of the Valuer-General of —
  - (a) the record of the valuation; and
  - (b) the reasons, if any, for the valuation.

*[Section 33 amended by No. 10 of 1984 s. 5; No. 45 of 2002 s. 26(4); No. 55 of 2004 s. 1266.]*

**34. Valuer-General to advise rating and taxing authorities of objections and review**

The Valuer-General shall promptly advise every rating or taxing authority obliged to adopt or use, or which has adopted, any valuation —

- (a) of receipt by him of an objection to the valuation;
- (b) of any allowance by him of an extension of time for service of an objection to the valuation;
- (c) of his decision on an objection to the valuation and the reasons therefor;
- (d) of any amendment of the valuation consequent upon his allowance, wholly or in part, of an objection to the valuation; and
- (e) of receipt by him of a notice requiring him to refer the valuation to the State Administrative Tribunal for a review.

*[Section 34 amended by No. 55 of 2004 s. 1267.]*

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**34A.      Amended valuation not to apply before the year of objection**

Any amendment of a valuation consequent upon the allowance, wholly or in part, of an objection to a valuation or consequent upon a review by the State Administrative Tribunal shall not apply for the purposes of any rating or taxing year before the year in respect of which the objection was served.

*[Section 34A inserted by No. 73 of 1986 s. 13; amended by No. 55 of 2004 s. 1268.]*

**35.      Review of refusal to extend time for objection or review**

- (1) A person who is dissatisfied with a decision of the Valuer-General to refuse to extend the time for service of an objection against a valuation or for service of a notice requiring the Valuer-General to refer the valuation to the State Administrative Tribunal for a review may serve on the Valuer-General a notice requiring the Valuer-General to refer such decision the decision to refuse to extend time to the State Administrative Tribunal for a review.
- (2) Upon receipt of such notice the Valuer-General shall promptly refer the decision to the State Administrative Tribunal for a review.
- (3) The Valuer-General is to effect the reference by forwarding the notice to the executive officer of the State Administrative Tribunal together with the objection and a copy certified by or on behalf of the Valuer-General of —
  - (a) the decision to refuse to extend the time; and
  - (b) the reasons, if any, for the decision.

*[Section 35 amended by No. 55 of 2004 s. 1269.]*

**36.      General review of valuation**

- (1) Where there is a question of general interest as to whether proper principles have or have not been applied in the valuation under this Act of the whole or a definable part of the land in a

valuation district, a rating or taxing authority having an interest in the valuation or any person liable to pay any rate or tax on the basis of the valuation of any part of the land may apply to the State Administrative Tribunal for a review of the question.

- (2) A person liable to pay any rate or tax shall not apply under this section to have a question relating to his own individual case resolved.

*[Section 36 amended by No. 55 of 2004 s. 1270.]*

**36A. New matters raised on review**

- (1) Upon a review by the State Administrative Tribunal on a referral under section 33 or 35, the State Administrative Tribunal may consider —
- (a) grounds in addition to those stated in the notice of objection; and
  - (b) reasons in addition to any reasons previously given for the Valuer-General's decision that is under review.
- (2) The State Administrative Tribunal is to ensure, by adjournment or otherwise, that each party and any other person entitled to be heard has a reasonable opportunity of properly considering and responding to any new ground or reason that the State Administrative Tribunal proposes to consider in accordance with subsection (1).

*[Section 36A inserted by No. 55 of 2004 s. 1271.]*

**36B. Written reasons for certain determinations to be given and published**

- (1) If the State Administrative Tribunal considers that an order it makes determining a matter coming before it on a referral under section 33 or 35 is of general interest or significance, it is to prepare written reasons for its order and give a copy of the reasons to each party and publish the written reasons.

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- (2) Subsection (1) has effect in addition to the provisions of the *State Administrative Tribunal Act 2004*.

*[Section 36B inserted by No. 55 of 2004 s. 1271.]*

## **Part V — Miscellaneous**

**37. Local governments to furnish information to Valuer-General**

Each local government shall, not later than the 14th day of each month after the coming into operation of this Act, furnish to the Valuer-General in respect of land within the district of such local government —

- (a) a schedule of all projects for which the local government issued building licences during the preceding month, setting forth in respect of each project —
  - (i) the name and postal address of the owner of the land;
  - (ii) the name and postal address of the builder;
  - (iii) a description of the land; and
  - (iv) the estimated cost of such building work;
- (b) a schedule of all projects for which the local government had issued building licences and which were known by the local government to have been completed during the preceding months setting forth in respect of each project the information referred to in subparagraphs (i) to (iv) of paragraph (a); and
- (c) a schedule listing all registered plans and amendments thereto delivered to the local government under section 60 of the *Strata Titles Act 1985*.

*[Section 37 amended by No. 40 of 1985 s. 10; No. 58 of 1995 s. 99; No. 14 of 1996 s. 4.]*

*[38. Repealed by No. 77 of 1996 s. 5.]*

**39. Valuer-General may make other valuations for Crown**

- (1) The Valuer-General may make valuations of land for —
  - (a) any department, agency or instrumentality of the Crown in right of the Commonwealth, in right of the State or in right of any other State; and

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- (b) any person, body or authority performing any public function which, under any written law —
  - (i) has among his, her or its functions the power to acquire or dispose of land; or
  - (ii) has the power to impose a rate or tax on land.
- (2) The Valuer-General may raise such charges for valuations made under subsection (1) as he considers appropriate.

*[Section 39 amended by No. 28 of 1993 s. 5.]*

**39A. Valuer-General may provide goods and services**

- (1) The Valuer-General may provide goods and services derived from or related to his functions —
  - (a) to any entity, person, body or authority referred to in section 39(1)(a) or (b); or
  - (b) with the approval of the Minister, to any other person.
- (2) The Valuer-General may raise such charges in respect of the provision of goods and services under subsection (1) as he considers appropriate.
- (3) In this section —  
**“goods and services”** does not include copies of, or extracts from, valuation rolls, or other material furnished under section 28(1)(c).

*[Section 39A inserted by No. 77 of 1996 s. 6.]*

**40. Financial provision**

- (1) All moneys paid to and recovered by the Valuer-General under this Act shall be paid to the Treasurer and shall form part of the general revenue of the State.
- (2) The moneys required for the purposes of this Act shall be paid out of moneys provided by Parliament for those purposes.



**41. Valuation not affected by irregularity**

The validity of a valuation under this Act shall not be affected by reason of any failure to observe any of the provisions of this Act.

**42. Immunity of Valuer-General and persons authorised by him**

No liability shall attach to the Valuer-General, or any person duly authorised by him, for any act or omission by him in good faith and in the exercise or purported exercise of his powers and functions, or in the discharge or purported discharge of his duties, under this Act.

**43. Evidentiary provisions**

The production of a copy of a page of the *Government Gazette* or of a newspaper circulating in a town or district containing any notice purporting to be published in pursuance of this Act shall be conclusive evidence that the notice was duly published on the date shown on the copy of the page of the *Government Gazette* or that newspaper, as the case may be.

**44. General penalty**

A person who contravenes any of the provisions of this Act is, except where otherwise expressly provided, liable to a penalty not exceeding \$1 000.

*[Section 44 amended by No. 73 of 1986 s. 14.]*

**45. Summary procedure**

Proceedings in respect of offences against this Act shall be disposed of summarily.

**46. Time for laying complaints**

Notwithstanding the provisions of any other Act, proceedings for an offence against this Act may be brought within the period of 2 years after the commission of the alleged offence.

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**47. Institution of prosecutions**

- (1) A prosecution for an offence against any provision of this Act or regulations made thereunder may be instituted in the name of the Valuer-General by any officer employed in the administration of this Act and authorised to institute prosecutions on behalf of the Valuer-General, and any prosecution instituted in the name of the Valuer-General shall, in the absence of evidence to the contrary, be deemed to have been instituted by his authority.
- (2) An officer referred to in subsection (1) may appear on behalf of the Valuer-General in any proceedings for an offence against any provision of this Act or regulations made thereunder.

*[Section 47 amended by No. 84 of 2004 s. 80.]*

**48. Service of notices**

Without derogating from the provisions of section 31 of the *Interpretation Act 1918*<sup>7</sup> —

- (a) a notice or other document that the Valuer-General is required or authorised to serve upon any person by or under this Act may be served on that person by affixing it in some conspicuous place upon the land to which it relates; and
- (b) any notice or other document required or authorised to be served on the Valuer-General by or under this Act may be served by being lodged at the office of the Valuer-General.

**49. Regulations**

- (1) The Governor may make such regulations as are necessary or expedient for the purposes of this Act.
- (2) Without limiting the generality of subsection (1), the regulations may require any agency or instrumentality of the Crown, or a local government or any other public authority to furnish to the

Valuer-General details of any land owned by or vested in it and which any other person is entitled to use under an agreement or arrangement with it.

- (3) The regulations —
- (a) may be limited in their application to time, place or circumstance; and
  - (b) may provide that any act or thing shall be done with the approval or to the satisfaction of a specified person or class of persons and may confer a discretionary authority.
- (4) The regulations may provide for penalties not exceeding \$200 for contravention of any of the regulations.

*[Section 49 amended by No. 28 of 1993 s. 6; No. 14 of 1996 s. 4; No. 77 of 1996 s. 7.]*

**Notes**

<sup>1</sup> This reprint is a compilation as at 10 February 2006 of the *Valuation of Land Act 1978* and includes the amendments made by the other written laws referred to in the following table. The table also contains information about any reprint.

**Compilation table**

<b>Short title</b>	<b>Number and year</b>	<b>Assent</b>	<b>Commencement</b>
<i>Valuation of Land Act 1978</i>	74 of 1978	20 Oct 1978	1 Jul 1979 (see s. 2 and <i>Gazette</i> 11 May 1979 p. 1211)
<i>Valuation of Land Act Amendment Act 1979</i>	22 of 1979	31 Aug 1979	1 Jul 1979 (see s. 2)
<i>Valuation of Land Amendment Act 1981</i>	16 of 1981	26 May 1981	1 Jul 1981 (see s. 2)
<b>Reprint of the <i>Valuation of Land Act 1978</i> approved 2 Feb 1983</b> (includes amendments listed above)			
<i>Valuation of Land Amendment Act 1984</i>	10 of 1984	31 May 1984	31 May 1984
<i>Acts Amendment (Mining Tenements) (Rating) Act 1984 Pt. III</i>	25 of 1984	31 May 1984	31 May 1984 (see s. 2(1))
<i>Valuation of Land Amendment Act (No. 2) 1984</i>	43 of 1984	21 Jun 1984	21 Jun 1984
<i>Acts Amendment (Strata Titles) Act 1985 Pt. IV</i>	40 of 1985	13 May 1985	30 Jun 1985 (see s. 2 and <i>Gazette</i> 21 Jun 1985 p. 2188)
<i>Valuation of Land Amendment Act 1986</i>	7 of 1986	15 Jul 1986	1 Jul 1986 (see s. 2)
<i>Valuation of Land Amendment Act (No. 2) 1986</i>	73 of 1986	4 Dec 1986	1 Jan 1987
<i>Valuation of Land Amendment Act 1987</i>	20 of 1987	25 Jun 1987	1 Jul 1987 (see s. 2)
<i>Local Government Amendment Act 1988 s. 17</i>	10 of 1988	6 Jul 1988	6 Jul 1988 (see s. 2(1))
<i>Land Tax Relief Act 1991 s. 5</i> <sup>8</sup>	56 of 1991	12 Dec 1991	12 Dec 1991 (see s. 2)
<i>Valuation of Land Amendment Act 1992</i>	8 of 1992	16 Jun 1992	30 Jun 1992 (see s. 2)

Short title	Number and year	Assent	Commencement
<i>Acts Amendment (Annual Valuations and Land Tax) Act 1993 Pt. 2</i> <sup>9</sup>	17 of 1993	29 Nov 1993	29 Nov 1993 (see s. 2)
<i>Valuation of Land Amendment Act 1993</i>	28 of 1993	15 Dec 1993	30 Jun 1995 (see s. 2 and <i>Gazette</i> 27 Jun 1995 p. 2523)
<i>City of Perth Restructuring Act 1993</i> s. 34	38 of 1993	20 Dec 1993	1 Jul 1994 (see s. 3 and 34(2))
<i>Acts Amendment (Public Sector Management) Act 1994</i> s. 19	32 of 1994	29 Jun 1994	1 Oct 1994 (see s. 2 and <i>Gazette</i> 30 Sep 1994 p. 4948)
<i>Acts Amendment (Local Government and Valuation of Land) Act 1994</i> Pt. 3	69 of 1994	9 Dec 1994	30 Jun 1995 (see s. 2(2) and <i>Gazette</i> 21 Apr 1995 p. 1357)
<i>Strata Titles Amendment Act 1995</i> s. 99	58 of 1995	20 Dec 1995	14 Apr 1996 (see s. 2 and <i>Gazette</i> 15 Mar 1996 p. 981)
<b>Reprint of the <i>Valuation of Land Act 1978</i> as at 23 Apr 1996</b> (includes amendments listed above)			
<i>Local Government (Consequential Amendments) Act 1996</i> s. 4	14 of 1996	28 Jun 1996	1 Jul 1996 (see s. 2)
<i>Valuation of Land Amendment Act 1996</i>	77 of 1996	14 Nov 1996	28 Dec 1996 (see s. 2 and <i>Gazette</i> 27 Dec 1996 p. 7153)
<i>Transfer of Land Amendment Act 1996</i> s. 153(1) and (3)	81 of 1996	14 Nov 1996	14 Nov 1996 (see s. 2(1))
<i>Acts Amendment (Land Administration) Act 1997</i> Pt. 62	31 of 1997	3 Oct 1997	30 Mar 1998 (see s. 2 and <i>Gazette</i> 27 Mar 1998 p. 1765)
<i>Statutes (Repeals and Minor Amendments) Act 1997</i> s. 125	57 of 1997	15 Dec 1997	15 Dec 1997 (see s. 2(1))
<i>Statutes (Repeals and Minor Amendments) Act (No. 2) 1998</i> s. 71 and 76	10 of 1998	30 Apr 1998	30 Apr 1998 (see s. 2(1))

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Short title	Number and year	Assent	Commencement
<i>Revenue Laws Amendment (Assessment) Act 1998</i> s. 11(2)	22 of 1998	30 Jun 1998	1 Jul 1998 (see s. 2)
<i>Statutes (Repeals and Minor Amendments) Act 2000</i> s. 44	24 of 2000	4 Jul 2000	4 Jul 2000 (see s. 2)
<b>Reprint of the Valuation of Land Act 1978 as at 15 Jun 2001</b> (includes amendments listed above)			
<i>Taxation Administration (Consequential Provisions) Act 2002</i> s. 26 <sup>10</sup>	45 of 2002	20 Mar 2003	1 Jul 2003 (see s. 2 and <i>Gazette</i> 27 Jun 2003 p. 2383)
<i>Acts Amendment and Repeal (Competition Policy) Act 2003</i> Pt. 14 <sup>11</sup>	70 of 2003	15 Dec 2003	21 Apr 2004 (see s. 2 and <i>Gazette</i> 20 Apr 2004 p. 1297)
<i>Statutes (Repeals and Minor Amendments) Act 2003</i> s. 123	74 of 2003	15 Dec 2003	15 Dec 2003 (see s. 2)
<i>State Administrative Tribunal (Conferral of Jurisdiction) Amendment and Repeal Act 2004</i> Pt. 2 Div. 129 <sup>12, 13</sup>	55 of 2004	24 Nov 2004	1 Jan 2005 (see s. 2 and <i>Gazette</i> 31 Dec 2004 p. 7130)
<i>Criminal Procedure and Appeals (Consequential and Other Provisions) Act 2004</i> s. 80	84 of 2004	16 Dec 2004	2 May 2005 (see s. 2 and <i>Gazette</i> 31 Dec 2004 p. 7129 (correction in <i>Gazette</i> 7 Jan 2005 p. 53))
<b>Reprint 4: The Valuation of Land Act 1978 as at 10 Feb 2006</b> (includes amendments listed above)			
<a href="#"><u><i>Machinery of Government (Miscellaneous Amendments) Act 2006</i> Pt. 12 Div 6</u></a>	<a href="#"><u>28 of 2006</u></a>	<a href="#"><u>26 Jun 2006</u></a>	<a href="#"><u>1 Jul 2006 (see s. 2 and <i>Gazette</i> 27 Jun 2006 p. 2347)</u></a>

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<sup>2</sup> Under the *Land Administration Act 1997* s. 281(3), a reference to the *Land Act 1933* in a written law is, unless the contrary intention appears, to be read and construed as being a reference to the *Land Administration Act 1997*.

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~~<sup>3</sup> Under the *Conservation and Land Management Act 1984* s. 151(a), a reference in a written law to the former Forests Department shall be read as a reference to the Department of Conservation and Land Management.~~

<sup>3</sup> [Footnote no longer applicable.](#)

<sup>4</sup> Under the *Public Sector Management Act 1994* the names of departments may be changed. At the time of this reprint the former Department of Lands and Surveys is called the Department of Land Information.

<sup>5</sup> Under the *Alteration of Statutory Designations Order 2003* a reference in any law to the Department of Mines is to be read and construed as a reference to the Department of Industry and Resources.

<sup>6</sup> The name of the *Local Government Act 1960* was changed to the *Local Government (Miscellaneous Provisions) Act 1960* by the *Local Government Act 1995* Sch. 9.2 cl. 2.

<sup>7</sup> Repealed by the *Interpretation Act 1984* s. 77(1).

<sup>8</sup> The *Land Tax Relief Act 1991* s. 5(2) reads as follows:

“

- (2) For the purposes of section 20(2) of the *Valuation of Land Act 1978* inserted by subsection (1)(b) of this section the general valuations notified in the *Government Gazette* on 28 June 1991 at pages 3265-3266 are to be taken never to have come into force for the purposes of the *Land Tax Assessment Act 1976*; but nothing in this subsection is to be read as affecting the use of any such valuation in accordance with section 4(1)(a), (2) or (3) of this Act.

”

<sup>9</sup> The *Acts Amendment (Annual Valuations and Land Tax) Act 1993* s. 3 and 7 read as follows:

“

**3. Application**

The amendments made by this Part have effect in relation to a rate or tax for any period commencing on or after 1 July 1993 but do not have any effect in relation to a rate or tax for any period commencing before that date.

**7. Transitional and savings**

- (1) In this section —
- (a) “**Valuer-General’s notice**” means the notice under section 21(1) of the principal Act caused by the Valuer-General to be published on 18 June 1993 at

- page 3018 of the *Government Gazette* so far as that notice relates to unimproved values;
- (b) “**resolution**” means a resolution under section 548A(1) of the *Local Government Act 1960* to phase in a general valuation in respect of unimproved values;
  - (c) other expressions used have the same meanings as they have in the principal Act as amended by this Act.
- (2) The valuations referred to in the Valuer-General’s notice are to be regarded —
- (a) as comprising a general valuation of rateable land within the valuation district constituted under section 17(4) of the principal Act as amended by this Act; and
  - (b) as having come into force for all purposes (including the purposes of the *Land Tax Assessment Act 1976*) on 30 June 1993.
- (3) The Valuer-General’s notice is to be regarded as having been published under, and in all respects as required by, section 21(1) of the principal Act in relation to the general valuation referred to in subsection (2)(a) of this section.
- (4) Notwithstanding section 17(5) of the principal Act as amended by this Act, any assessment of rates or taxes made —
- (a) after 30 June 1993 but before this Act receives the Royal Assent; and
  - (b) on the basis of the unimproved values of rateable land on 30 June 1993,
- has effect as if this Act had received the Royal Assent before the assessment was made.
- (5) Notwithstanding the amendments made to the *Local Government Act 1960* by section 13 of this Act —
- (a) a resolution made before this Act receives the Royal Assent has effect until, and as if those amendments did not come into operation until, 30 June 1994; and
  - (b) a resolution may be made after this Act receives the Royal Assent and if made, has effect until, and as if those amendments did not come into operation until, 30 June 1994.

<sup>10</sup> The *Taxation Administration (Consequential Provisions) Act 2002* s. 3 and 4 and Pt. 4 read as follows:



“

**3. Relationship with other Acts**

The *Taxation Administration Act 2003* is to be read with this Act as if they formed a single Act.

**4. Meaning of terms used in this Act**

The Glossary at the end of the *Taxation Administration Act 2003* defines or affects the meaning of some of the words and expressions used in this Act and also affects the operation of other provisions.

**Part 4 — Transitional provisions**

**Division 1 — Interpretation**

**33. Definitions**

In this Part —

“**commencement day**” means the day on which the *Taxation Administration Act 2003* comes into operation;

“**old Act**” means —

- (a) an Act repealed by section 5;
- (b) the old Stamp Act; or
- (c) section 41 of the *Metropolitan Region Town Planning Scheme Act 1959* as in force immediately before the commencement day;

“**old Stamp Act**” means the *Stamp Act 1921* as in force immediately before the commencement day;

“**substantive provisions**”, in relation to an old Act, means the provisions of the old Act other than those dealing with matters dealt with in the *Taxation Administration Act 2003*.

**Division 2 — General transitional provisions**

**34. General transitional arrangements**

- (1) Section 37(1) of the *Interpretation Act 1984*, except paragraphs (a) and (b), does not apply in relation to the repeal of an old Act.
- (2) The repeal of an old Act does not, unless the contrary intention appears —
  - (a) affect any right, interest, title, power or privilege created, acquired, accrued, established or exercisable or any status or capacity existing prior to the repeal;
  - (b) affect any duty, obligation, liability, or burden of proof imposed, created, or incurred prior to the repeal;

- (c) subject to section 11 of *The Criminal Code* and section 10 of the *Sentencing Act 1995*, affect any penalty or forfeiture incurred or liable to be incurred in respect of an offence committed against the old Act; or
  - (d) affect any investigation, legal proceeding or remedy in respect of any such right, interest, title, power, privilege, status, capacity, duty, obligation, liability, burden of proof, penalty or forfeiture.
- (3) Subject to subsections (4) and (5) —
- (a) a right, interest, title, power, privilege, duty, obligation, liability or burden of proof referred to in subsection (2)(a) or (b) may be exercised or enforced;
  - (b) a penalty or forfeiture referred to in subsection (2)(c) may be imposed and enforced; and
  - (c) an investigation, legal proceeding or remedy referred to in subsection (2)(d) may be instituted, continued, or enforced,
- as if the substantive provisions of the relevant old Act —
- (d) had not been repealed;
  - (e) were a taxation Act for the purposes of the *Taxation Administration Act 2003*; and
  - (f) had been amended to make any modifications necessary for this section to have effect.
- (4) If an objection, appeal or other legal proceeding (the “**action**”) was instituted under an old Act and was not finally determined before the commencement day —
- (a) the action may be continued;
  - (b) any requirement to pay interest on an amount of tax determined in the action to have been overpaid applies and may be enforced;
  - (c) any penalty may be imposed and enforced; and
  - (d) any decision, order or determination made in the action has effect, and may be enforced,
- as if this Act and the taxation Acts had not commenced.
- (5) If the time limited by an old Act for doing anything is longer than the time limited by a taxation Act for doing the equivalent thing under that Act, then in relation to a matter to which subsection (3) applies, the time limited under the old Act applies in relation to the doing of the thing under the taxation Act.

- (6) If the time limited by an old Act for commencing proceedings in relation to an offence under that Act is shorter than the 5 year period limited by section 111 of the *Taxation Administration Act 2003*, then despite section 111, proceedings in relation to an offence under the old Act (including an offence under a provision of the old Act that is continued in force under this Part) cannot be commenced after the expiry of the shorter period provided for by the old Act.
- (7) In this section a reference, in relation to the *Stamp Act 1921*, to the repeal of the old Act is a reference to the amendment of the Act by the *Stamp Amendment Act 2003*.

**35. Commissioner not to increase tax liability**

Despite Part 3 Division 1 of the *Taxation Administration Act 2003*, the Commissioner must not make a reassessment that increases the amount of tax a person is liable to pay in relation to anything that happened before the commencement day if the reassessment could not have been made under the relevant old Act.

**36. Delegations**

A delegation made under an old Act and in force immediately before the commencement day continues in force on and after that day as a delegation made under section 10 of the *Taxation Administration Act 2003*.

**Division 3 — Debits tax**

**37. Certificates of exemption from tax (*Debits Tax Assessment Act 1990*, s. 11)**

- (1) A certificate issued under section 11 of the *Debits Tax Assessment Act 1990* and in force immediately before the commencement day continues in force on and after that day as a certificate issued under section 10 of the *Debits Tax Assessment Act 2002*.
- (2) Where section 13(1) of the *Debits Tax Assessment Act 2002* applies in relation to a certificate issued under section 11 of the *Debits Tax Assessment Act 1990* the Commissioner cannot make a reassessment of the amount of debits tax payable on a debit for the purpose of giving effect to that section more than 3 years after —
- (a) if the financial institution has recovered the amount of the debits tax paid on the debit from the customer — the date on which that amount was recovered; or
  - (b) otherwise — the date on which the debits tax on the debits was paid.

**Division 4 — Land tax**

**38. Exemptions for certain home unit owners (*Land Tax Assessment Act 1976*, s. 19)**

If the amount of land tax payable on land for the financial year commencing on 1 July 2001 was assessed under section 19 of the *Land Tax Assessment Act 1976*, then on and after the commencement day section 16 of the *Land Tax Assessment Act 2002* applies in relation to that land as if that assessment had been made under section 16.

**39. Inner city residential property rebate (*Land Tax Assessment Act 1976*, s. 23AB)**

A notice given by the Commissioner under section 23AB(7) of the *Land Tax Assessment Act 1976* and in force immediately before the commencement day continues in force on and after that day as a notice under section 28(4) of the *Land Tax Assessment Act 2002*.

**40. Land tax relief Acts**

Despite —

- (a) the repeal of the *Land Tax Assessment Act 1976* and *Land Tax Act 1976*; and
- (b) the amendment of section 41 of the *Metropolitan Region Town Planning Scheme Act 1959*,

on and after the commencement day the *Land Tax Relief Act 1991* and *Land Tax Relief Act 1992* apply as if the substantive provisions of the Acts mentioned in paragraphs (a) and (b) —

- (c) had not been repealed;
- (d) were a taxation Act for the purposes of the *Taxation Administration Act 2003*; and
- (e) had been amended to make any modifications necessary for this section to have effect.

**Division 5 — Pay-roll tax**

**41. Treatment of certain contributions (*Pay-roll Tax Assessment Act 1971*, Sch. 2 cl. 5)**

Despite the repeal of the *Pay-roll Tax Assessment Act 1971*, Schedule 2 clause 5 of that Act continues to apply on and after the commencement day in relation to contributions wholly or partly in respect of services performed or rendered before 1 July 1997 as if that Act had not been repealed.

**42. Reassessments and refunds (*Pay-roll Tax Assessment Act 1971*, s. 19)**

Despite sections 16(3), 20(3) and 22(4) of the *Pay-roll Tax Assessment Act 2002* and section 16(1)(a) of the *Taxation Administration Act 2003*, the Commissioner is not required to make a reassessment of the amount of pay-roll tax payable by an employer in respect of wages paid or payable before the commencement day unless an application for a reassessment is made within 2 years after the tax was paid.

**Division 6 — Stamp duty**

**43. Adhesive stamps (*Stamp Act 1921*, s. 15, 21 and 23)**

- (1) Despite its repeal by the *Stamp Amendment Act 2003*, section 15 of the old Stamp Act continues in force for 12 months after the commencement day in relation to adhesive stamps that were affixed on instruments before that day.
- (2) Despite their repeal by the *Stamp Amendment Act 2003*, sections 21 and 23 of the old Stamp Act continue in force for 3 months after the commencement day in relation to adhesive stamps that were affixed on instruments before that day.
- (3) If adhesive stamps affixed to an instrument have been cancelled in accordance with the old Stamp Act (including the provisions of the old Stamp Act continued in force by subsections (1) and (2)) the instrument is taken to have been endorsed in accordance with section 17C of the *Stamp Act 1921*.

**44. Printing of “Stamp Duty Paid” on cheques (*Stamp Act 1921*, s. 52)**

- (1) An authorisation of a financial institution granted under section 52 of the old Stamp Act and in force immediately before the commencement day continues in force on and after that day as a special tax arrangement made under the *Taxation Administration Act 2003*.
- (2) Any requirement that applied, immediately before the commencement day, to a person to whom an authorisation continued by subsection (1) had been granted (whether imposed by the old Stamp Act or as a condition to which the authorisation was subject), continues as a condition to which the special tax arrangement referred to in subsection (1) is subject.

**45. First home owners — reassessment (*Stamp Act 1921*, s. 75AG)**

Despite section 17(1) of the *Taxation Administration Act 2003*, if property that included a dwellinghouse was conveyed or

transferred before the commencement day, an application for a reassessment of the duty payable on the conveyance or transfer on the basis that a rebate under section 75AG of the old Stamp Act should have been, but was not, allowed cannot be made more than 12 months after the date of the original assessment.

**46. Reassessment of duty on grant or transfer of vehicle licences  
(Stamp Act 1921, s. 76C(18) and (19), 76CA(3a) and 76CB(9))**

- (1) This section applies in relation to a grant or transfer of a licence that occurred before the commencement day.
- (2) Despite section 17(1) of the *Taxation Administration Act 2003*, an application for a reassessment of the duty payable on the grant or transfer of a licence on the basis that the duty should not have been paid because —
  - (a) in the case of a grant — no vehicle licence fee was payable under the *Road Traffic Act 1974* in respect of the licence; or
  - (b) in the case of a transfer — had the transferee applied for the licence on the date of the transfer no vehicle licence fee would have been payable under the *Road Traffic Act 1974*,

cannot be made more than 15 months after the licence was granted or transferred.

- (3) Despite section 17(1) of the *Taxation Administration Act 2003*, an application for a reassessment of the duty paid on the transfer of a licence on the basis that the duty should have been, but was not, charged in accordance with item 6 of the Second Schedule to the old Stamp Act because the transfer did not pass a beneficial interest, cannot be made more than 12 months after the licence was transferred.
- (4) Despite section 17(1) of the *Taxation Administration Act 2003*, an application for a reassessment of the duty payable on the grant or transfer of a licence on the basis that the duty should have been, but was not, assessed on the net market value of the vehicle (as defined in section 76CB of the old Stamp Act), cannot be made more than 12 months after the licence was granted or transferred.

**47. Alternative to stamping individual insurance policies  
(Stamp Act 1921, s. 95A)**

- (1) A permission granted under section 95A of the old Stamp Act and in force immediately before the commencement day continues in force on and after that day as a special tax arrangement made under the *Taxation Administration Act 2003*.

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- (2) Any requirement that applied, immediately before the commencement day, to a person to whom a permission continued by subsection (1) had been granted (whether imposed by the old Stamp Act or as a condition to which the permission was subject), continues as a condition to which the special tax arrangement referred to in subsection (1) is subject.

**48. Workers' compensation insurance (*Stamp Act 1921*, s. 97 and item 16 of the Second Schedule)**

- (1) Despite section 17(1) of the *Taxation Administration Act 2003*, an application for a reassessment of the duty payable on the issue or renewal of a policy of insurance that occurred before the commencement day on the basis that the duty was assessed under item 16(1)(a)(i) of the Second Schedule to the old Stamp Act but should have been assessed under item 16(1)(a)(ii), cannot be made more than 2 years after the beginning of the insurance policy's cover period.
- (2) Despite the amendment of Schedule 2 item 16(1)(a) of the *Stamp Act 1921*, on and for 12 months after the commencement day —
- (a) the reference in Schedule 2 item 16(1)(a)(i)(A) to the *Pay-roll Tax Assessment Act 2002* includes a reference to the *Pay-roll Tax Assessment Act 1971*; and
  - (b) the reference in Schedule 2 item 16(1)(a)(i)(B) to section 39 or 40 of the *Pay-roll Tax Assessment Act 2002* includes a reference to section 10 of the *Pay-roll Tax Assessment Act 1971*.

**49. Payment of duty by returns (*Stamp Act 1921*, s. 112V)**

- (1) A permission granted under section 112V of the old Stamp Act and in force immediately before the commencement day continues in force on and after that day as a special tax arrangement under the *Taxation Administration Act 2003*.
- (2) Any requirement that applied, immediately before the commencement day, to a person to whom a permission continued by subsection (1) had been granted (whether imposed by the old Stamp Act or as a condition to which the permission was subject), continues as a condition to which the special tax arrangement referred to in subsection (1) is subject.

<sup>11</sup> The *Acts Amendment and Repeal (Competition Policy) Act 2003* s. 51(2) reads as follows:

“

- (2) A person appointed Valuer-General under section 6(3) of the *Valuation of Land Act 1978* and holding office immediately before the commencement of this section continues to hold office on and after that commencement as if appointed under section 6(3) of that Act as inserted by subsection (1) of this section.

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<sup>12</sup> The *State Administrative Tribunal (Conferral of Jurisdiction) Amendment and Repeal Act 2004* Pt. 5, the *State Administrative Tribunal Act 2004* s. 167 and 169, and the *State Administrative Tribunal Regulations 2004* r. 28 and 42 deal with certain transitional issues some of which may be relevant for this Act.

<sup>13</sup> The *State Administrative Tribunal Regulations 2004* r. 65 reads as follows:

“

**65. Valuation of Land Act 1978**

- (1) In this regulation —  
“**commencement day**” means the day on which the *State Administrative Tribunal (Conferral of Jurisdiction) Amendment and Repeal Act 2004* Part 2 Division 129 comes into operation;  
“**the VL Act**” means the *Valuation of Land Act 1978*.
- (2) If advice has been given under the VL Act section 32(9) before the commencement day, on or after the commencement day the advice is to be taken to refer to the time within which and the manner in which a review of the valuation may be sought.
- (3) If the Valuer-General receives, before the commencement day, a notice in accordance with the VL Act section 33(1) (as in force when the notice was received by the Valuer-General) but does not before the commencement day refer the objection referred to in the notice to a Land Valuation Tribunal as an appeal, on and after the commencement day the Valuer-General must refer the valuation to the State Administrative Tribunal for a review as if the notice were a notice served on the Valuer-General under the VL Act section 33(1).
- (4) If the Valuer-General receives, before the commencement day, a notice in accordance with the VL Act section 35(1) (as in force when the notice was received by the Valuer-General) but does not before the commencement day refer a decision referred to in the notice to a Land Valuation Tribunal as an appeal, on and after the commencement day the Valuer-General must refer the decision to the State Administrative Tribunal for a review as if the notice were a notice served on the Valuer-General under the VL Act section 35(1).

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