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at 23 April 1996

WESTERN AUSTRALIA

VALUATION OF LAND ACT 1978

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WESTERN AUSTRALIA

VALUATION OF LAND ACT 1978

**AN ACT to provide for the Valuation of Land and for other
purposes.**

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PART I — PRELIMINARY

Short title

1. This Act may be cited as the *Valuation of Land Act 1978*¹.

Commencement

2. This Act shall come into operation on a date to be fixed by proclamation¹.

Arrangement

3. The arrangement of this Act is as follows —

PART I — PRELIMINARY

PART II — ADMINISTRATION

PART III — VALUATION

Division 1 — General and Interim Valuations

Division 2 — Valuation Rolls

Division 3 — Concessional Valuations

PART IV — OBJECTIONS AND APPEALS

PART V — MISCELLANEOUS

Interpretation

4. (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;

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“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;

“Land Valuation Tribunal” means a Land Valuation Tribunal constituted under the *Land Valuation Tribunals Act 1978*.

“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 districts of the following municipalities — the cities of Fremantle, Gosnells, Melville, Nedlands, Perth, South Perth, Stirling and Subiaco; the towns of Bassendean, Cambridge, Canning, Claremont, Cockburn, Cottesloe, East Fremantle, Kwinana Mosman Park, Shepperton and Vincent; and the shires of Armadale-Kelmscott, Bayswater, Belmont, Kalamunda, Mundaring, Peppermint Grove, Rockingham, Serpentine-Jarrahdale, Swan and Wanneroo;

“municipality” means a municipality under the *Local Government Act 1960*;

“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;

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“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 the district of a municipality that is a city or town outside the metropolitan region;
- (iii) any land currently constituted, defined or reserved as a townsite under the *Land Act 1933* or any Act repealed thereby; and
- (iv) any land, including privately owned subdivided land, currently declared a townsite under section 686 of the *Local Government Act 1960* or any Act repealed thereby;

“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) of this definition, where any such land is —
 - (i) land —
 - (I) held under a lease granted under the *Land Act 1933* 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,

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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;

[(ia) *deleted*]

(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*.)

(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 rent 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 payable for those leases, licences or permits under the relevant Act;
- (V) any mineral estate or interest in land is issued 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 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;
- (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

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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.]

Transitional provisions

5. (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 the 1st July 1979, or on any date between the 1st July 1979, and the 1st February 1980, use —

(i) 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 the 30th June 1979, or on any date between the 30th June 1979, and the 31st January 1980, as the case may be; or

(ii) any valuation determined on or before the 30th 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

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- (b) shall, in respect of the financial or rating year commencing on the 1st July 1980, or on any date between the 1st July 1980, and the 1st 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 the 30th June 1979, or on any date between the 30th June 1979, and the 31st January 1980, unless another valuation has been determined on or before the 30th 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 paragraph (a) of subsection (1), until —
 - (i) the end of the financial or rating year commencing on the 1st July 1979, or on any date between the 1st July 1979, and the 1st 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 paragraph (b) of subsection (1), 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.

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

PART II — ADMINISTRATION

Valuer-General and other officers

6. (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 is qualified for membership of the Australian Institute of Valuers (Incorporated) as a Fellow or Associate of that Institute.

[Section 6 amended by No. 32 of 1994 s.19.]

Valuer-General to administer Act

7. (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.

Power of delegation

8. (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 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.

Power of inspection of public offices

9. 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 municipality, and any document relevant to the ownership or variation of any land in the Land Titles Office, the office for the Registration of Deeds, any office of the Department of Lands and Surveys and the Department of Mines and any other public office; and may require and take copies thereof or extracts therefrom.

Other powers of inspection

10. (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.

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

Power to obtain information

11. (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.

Attendance, giving evidence and production of documents

12. (1) The Valuer-General may, by notice in writing, require any person to attend before him, or any other officer authorized 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 authorized 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.

Secrecy

13. (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 a Land Valuation 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.

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Saving

14. (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 authorized 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 authorized 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, authorize 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, 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.]

Private valuation work restricted

15. (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.]

Valuer-General may engage assistance under contract

16. (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 Arbitration 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.]

PART III — VALUATION

Division 1 — General and Interim Valuations

Valuation districts

17. (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*¹ 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.*]

Determining values for general valuations

18. 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.]

Time at which value to be ascertained

19. 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.]

Time when general valuation comes into force

20. 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.]

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

21. (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.*]

Frequency of general valuations

22. (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.]

Interim valuations

23. (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.]

Valuation may be separate or joint

24. (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.]

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

25. (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) A person shall not be engaged as a valuer under this section unless he is licensed under the *Land Valuers Licensing Act 1978* or qualified for membership of the Australian Institute of Valuers (Incorporated) as a Fellow or Associate of that Institute.

(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.]

Division 2 — Valuation Rolls

Valuation rolls

26. (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.]

Amendment or addition to, or deletion from valuation roll

27. (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.]

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

28. (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 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

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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.

Copies of or extracts from entries in valuation rolls

29. (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.*]

Valuer-General to make concessional valuations of re-zoned land

30. (1) Whenever the Valuer-General is requested under section 533 (4g) of the *Local Government Act 1960* to determine the value of land, he shall make the determination in accordance with section 533 (4c).

(2) A determination of the value of land under subsection (1) shall be made in accordance with subsection (4) of section 23 as if such determination were an interim valuation of that land.

[*Section 30 amended by No. 43 of 1984 s.2; No. 10 of 1987 s.17.*]

Valuer-General to make concessional valuations of land subject to special agreements

31. Whenever an owner of any land held or granted pursuant to an agreement that is made with the Crown in right of the State and scheduled to an Act approving the agreement shall be eligible to, and shall, give notice, in accordance with section 533B of the *Local Government Act 1960*, to the municipality within whose district such land is situated to have the land valued in accordance with that section, and the municipality requests the Valuer-General to value such land in accordance with that section, the Valuer-General shall value such land accordingly.

Valuer-General to make valuations under sections 548A and 548B of *Local Government Act 1960*

31A. Whenever the Valuer-General —

- (a) is requested under subsection (6) of section 548A of the *Local Government Act 1960* to determine the value of land, he shall make the determination in accordance with subsection (7) of that section;
- (b) is requested under subsection (5) of section 548B of the *Local Government Act 1960* to determine the value of land, he shall make the determination in accordance with subsection (6) of that section.

[Section 31A inserted by No. 7 of 1986 s.5.]

PART IV — OBJECTIONS AND APPEALS

Objections to valuation

32. (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 this Act, 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 42 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 42 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 authorized 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 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 an appeal against the decision may be made.

[Section 32 amended by No. 10 of 1984 s.4; No. 73 of 1986 s.12.]

Appeal against valuation

33. (1) Any person who is dissatisfied with the decision of the Valuer-General on an objection by that person may, within 42 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 treat the objection as an appeal against the valuation.

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(2) Upon receipt of such notice the Valuer-General shall promptly refer the objection to a Land Valuation Tribunal as an appeal.

[Section 33 amended by No. 10 of 1984 s.5.]

Valuer-General to advise rating and taxing authorities of objections and appeals

34. 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 treat an objection to the valuation as an appeal.

Amended valuation not to apply before the year of objection

34A. Any amendment of a valuation consequent upon the allowance, wholly or in part, of an objection to or an appeal against a valuation 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.]

Appeal against refusal to extend time for objection or appeal

35. (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 treat an objection to a valuation as an appeal against the valuation may serve on the Valuer-General a notice requiring the Valuer-General to refer such decision to a Land Valuation Tribunal as an appeal.

(2) Upon receipt of such notice the Valuer-General shall promptly refer the decision to a Land Valuation Tribunal as an appeal.

General appeal against valuation

36. (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 appeal to a Land Valuation Tribunal to have the question resolved.

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

(3) The Land Valuation Tribunal hearing an appeal brought under this section may give such directions in relation to a valuation, or a part thereof, as it considers fit, including making an order quashing, wholly or in part, a valuation which, in the opinion of the Tribunal, has not been properly made.

PART V — MISCELLANEOUS

Municipalities to furnish information to Valuer-General

37. Each municipality shall, not later than the fourteenth 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 municipality —

- (a) a schedule of all projects for which the municipality 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 municipality had issued building licences and which were known by the municipality 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) of this section; and
- (c) a schedule listing all registered plans and amendments thereto delivered to the municipality 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.]

Valuer-General to charge for valuation rolls and other prescribed goods and services

38. The Valuer-General shall raise against each rating or taxing authority in respect of the supply of valuation rolls and any other goods and services he is authorized to supply under this Act such charges as are from time to time prescribed.

[Section 38 inserted by No. 28 of 1993 s.4.]

Valuer-General may make other valuations for Crown

39. (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
- (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.]

Financial provision

40. (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.

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(2) The moneys required for the purposes of this Act shall be paid out of moneys provided by Parliament for those purposes.

Valuation not affected by irregularity

41. 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.

Immunity of Valuer-General and persons authorized by him

42. No liability shall attach to the Valuer-General, or any person duly authorized 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.

Evidentiary provisions

43. 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.

General penalty

44. 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.]

Summary procedure

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

Time for laying complaints

46. 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.

Institution of prosecutions

47. (1) A complaint for an offence against any provision of this Act or regulations made thereunder may be laid in the name of the Valuer-General by any officer employed in the administration of this Act and authorized to lay complaints 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.

Service of notices

48. Without derogating from the provisions of section 31 of the *Interpretation Act 1918* —

- (a) a notice or other document that the Valuer-General is required or authorized 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

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- (b) any notice or other document required or authorized 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.

Regulations

49. (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 —

- (a) may require any agency or instrumentality of the Crown, or a municipality 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; and
- (b) may impose charges for any goods or services supplied by or on behalf of the Valuer-General to any person.

(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.]

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NOTES

¹ This reprint is a compilation as at 23 April 1996 of the *Valuation of Land Act 1978* and includes the amendments effected by the other Acts referred to in the following Table.

Table of Acts

Act	Number and Year	Assent	Commencement	Miscellaneous
<i>Valuation of Land Act 1978</i>	74 of 1978	20 October 1978	1 July 1979 (see <i>Gazette</i> 11 May 1979 p.1211)	
<i>Valuation of Land Act Amendment Act 1979</i>	22 of 1979	31 August 1979	Deemed operative 1 July 1979 (see section 2)	
<i>Valuation of Land Amendment Act 1981</i>	16 of 1981	26 May 1981	1 July 1981 (see section 2)	
<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, Part III</i>	25 of 1984	31 May 1984	31 May 1984	
<i>Valuation of Land Amendment Act (No. 2) 1984</i>	43 of 1984	21 June 1984	21 June 1984	

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Act	Number and Year	Assent	Commencement	Miscellaneous
<i>Acts Amendment (Strata Titles) Act 1985, Part IV</i>	40 of 1985	13 May 1985	30 June 1985 (see section 2 and <i>Gazette</i> 21 June 1985 p.2188)	
<i>Valuation of Land Amendment Act 1986</i>	7 of 1986	15 July 1986	Deemed operative 1 July 1986	
<i>Valuation of Land Amendment Act (No. 2) 1986</i>	73 of 1986	4 December 1986	1 January 1987	
<i>Valuation of Land Amendment Act 1987</i>	20 of 1987	25 June 1987	Deemed operative 1 July 1987	
<i>Local Government Amendment Act 1988, section 17</i>	10 of 1988	6 July 1988	6 July 1988	
<i>Land Tax Relief Act 1991, section 5</i>	56 of 1991	12 December 1991	12 December 1991	Section 5 (2): transitional ³
<i>Valuation of Land Amendment Act 1992</i>	8 of 1992	16 June 1992	30 June 1992 (see section 2)	
<i>Acts Amendment (Annual Valuations and Land Tax) Act 1993, Part 2</i>	17 of 1993	29 November 1993	29 November 1993	Section 3: application ⁴ ; section 7: transitional and savings ⁵

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Act	Number and Year	Assent	Commencement	Miscellaneous
<i>Valuation of Land Amendment Act 1993</i>	28 of 1993	15 December 1993	30 June 1995 (see <i>Gazette</i> 27 June 1995 p.2523)	
<i>City of Perth Restructuring Act 1993</i> , section 34	38 of 1993	20 December 1993	1 July 1994 (see sections 3 and 34 (2))	
<i>Acts Amendment (Public Sector Management) Act 1994</i> , section 19	32 of 1994	29 June 1994	1 October 1994 (see <i>Gazette</i> 30 September 1994 p.4948)	
<i>Acts Amendment (Local Government and Valuation of Land) Act 1994</i> , Part 3	69 of 1994	9 December 1994	30 June 1995 (see <i>Gazette</i> 21 April 1995 p.1357)	
<i>Strata Titles Amendment Act 1995</i> , section 99	58 of 1995	20 December 1995	14 April 1996 (see section 2 and <i>Gazette</i> 15 March 1996 p.981)	

² Note no longer relevant.

³ Section 5 (2) of the *Land Tax Relief Act 1991* (Act No. 56 of 1991) 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

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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. ”.

⁴ Section 3 of the *Acts Amendment (Annual Valuations and Land Tax) Act 1993* (Act No. 17 of 1993) reads as follows —

“ **Application**

3. 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. ”.

⁵ Section 7 of *Acts Amendment (Annual Valuations and Land Tax) Act 1993* (Act No. 17 of 1993) reads as follows —

“ **Transitional and savings**

7. (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

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- (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. ”.