

WESTERN AUSTRALIA

---

# VALUATION OF LAND AMENDMENT ACT (No. 2)

---

No. 73 of 1986

---

**AN ACT to amend the *Valuation of Land Act 1978*.**

[Assented to 4 December 1986]

**BE** it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and the Legislative Assembly of Western Australia, in this present Parliament assembled, and by the authority of the same, as follows:—

## **Short title**

1. This Act may be cited as the *Valuation of Land Amendment Act (No. 2) 1986*.

**Principal Act**

2. In this Act the *Valuation of Land Act 1978\** is referred to as the principal Act.

*[\*Reprinted as approved 2 February 1983 and amended by Acts Nos. 10, 25 and 43 of 1984, 40 of 1985 and 7 of 1986.]*

**Section 4 amended**

3. Section 4 of the principal Act is amended in subsection (1)—

(a) by inserting after the definition of “capital value” the following definition—

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

(b) in the definition of “site value”, by inserting at the end the following—

“ 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 ”; and

(c) in the definition of “value”, by deleting “and the unimproved value” and substituting the following—

“ the unimproved value and a value determined or assessed under section 39(1) ”.

**Section 14 amended**

4. Section 14 of the principal Act is amended in subsection (2) by deleting “Treasurer” wherever it occurs and substituting the following—

“ Minister ”.

**Section 19 amended**

5. Section 19 of the principal Act is amended by deleting “of the completion or the substantial completion of the general valuation” and substituting the following—

“ 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 20 amended**

6. Section 20 of the principal Act is amended by deleting “, whether before or after the completion or the substantial completion of the general valuation,”.

**Section 21 amended**

7. Section 21 of the principal Act is amended—

(a) in subsection (1), by deleting “within forty two days after he has, in his opinion, completed or substantially completed a general valuation of land within a valuation district under this Act” and substituting the following—

“ not later than 42 days after a general valuation comes into force ”; and

(b) in subsection (2) (b), by deleting “completion or substantial completion” and substituting the following—

“ valuation ”.

**Section 23 amended**

8. Section 23 of the principal Act is amended in subsection (4)—

(a) by deleting “time of completion” in paragraph (a) and substituting the following—

“ date of valuation ”; and

(b) by deleting “of the completion of the valuation” in paragraph (b) (ii) and substituting the following—

“ fixed by the Valuer-General ”.

**Section 25 amended**

9. Section 25 of the principal Act is amended in subsection (4) by deleting “as of which the level of values shall be determined” and substituting the following—

“ of valuation ”.

**Section 26 amended**

10. Section 26 of the principal Act is amended by inserting after subsection (4) the following subsection—

“ (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 27 amended**

11. Section 27 of the principal Act is amended by repealing subsection (1) and substituting the following subsection—

“ (1) The Valuer-General shall amend (1) an entry in a valuation roll if he discovers or receives notice of any error in that entry. ”.

**Section 32 amended**

12. Section 32 of the principal Act is amended—

(a) by inserting after subsection (1) the following subsection—

“ (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. ”; and

(b) in subsection (2) (c), by inserting after “objection” the following—

“ and the reasons in support of those grounds of objection ”.

**Section 34A inserted**

13. After section 34 of the principal Act, the following section is inserted—

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 44 amended**

14. Section 44 of the principal Act is amended by deleting “five hundred dollars” and substituting the following—

“ \$1 000 ”.

---