

TASMANIA

VALUATION OF LAND AMENDMENT BILL 2006

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VALUATION OF LAND AMENDMENT BILL 2006

*(Brought in by the Minister for Primary Industries and Water,
the Honourable David Edward Llewellyn)*

A BILL FOR

An Act to amend the *Valuation of Land Act 2001*, the *Crown Lands (Shack Sites) Act 1997*, the *Duties Act 2001*, the *Land Tax Act 2000* and the *Local Government Act 1993*

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

PART 1 – PRELIMINARY

1. Short title

This Act may be cited as the *Valuation of Land Amendment Act 2006*.

2. Commencement

This Act commences on a day to be proclaimed.

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Part 2 – Valuation of Land Act 2001 Amended

**PART 2 – VALUATION OF LAND ACT 2001
AMENDED**

3. Principal Act

In this Part, the *Valuation of Land Act 2001** is referred to as the Principal Act.

4. Section 3 amended (Interpretation)

Section 3 of the Principal Act is amended as follows:

- (a) by inserting the following definition before the definition of “Agency”:

“adjustment factor” means an adjustment factor determined by the Valuer-General under Part 9A;

- (b) by inserting the following definition after the definition of “Agency”:

“approved form” means a form approved by the Valuer-General for the purposes of this Act;

- (c) by inserting the following definitions after the definition of “assessed annual value”:

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“building of a prescribed class”
means –

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

“business day” means a day on which the office of the Valuer-General is open for business;

- (d) by inserting the following definition after the definition of “capital value”:

“certified copy”, in respect of an entry on a valuation roll, means a copy of that entry that –

- (a) is certified by the Valuer-General or an officer acting on the Valuer-General’s behalf to be a copy of the public record; or
- (b) in the case of a copy created by a facsimile or electronic transmission process, has recorded on

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it by that process an indication that the transmission creating the copy was initiated by the Valuer-General and a record of the time and date of the transmission;

- (e) by inserting the following definitions after the definition of “court”:

“**demolish**” includes unroof, remove doors and windows, partly demolish and otherwise make unusable;

“**dwelling house**” includes a boarding house and a lodging house;

- (f) by inserting the following definition after the definition of “foundations”:

“**fresh valuation**” means a fresh valuation made under section 20;

- (g) by omitting the definition of “Government Valuation Services”;

- (h) by omitting the definition of “outer islands”;

- (i) by inserting the following definition after the definition of “owner of land”:

“**qualified person**” means –

- (a) a person who is qualified to carry on business as a

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land valuer under section 4 of the *Land Valuers Act 2001*; and

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

(j) by inserting the following definition after the definition of “subdivide”:

“supplementary valuation” means a valuation made under section 18 or 21;

(k) by omitting “and includes the Government Valuation Services” from the definition of “valuation contractor”;

(l) by omitting the definition of “valuation list” and substituting the following definition:

“valuation list” means a valuation list, supplementary valuation list or particulars of adjustment factors referred to in section 45;

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Part 2 – Valuation of Land Act 2001 Amended

5. Section 5 amended (Valuer-General)

Section 5 of the Principal Act is amended as follows:

- (a) by inserting the following paragraph after paragraph (b) in subsection (3):
 - (ba) to determine adjustment factors as provided by Part 9A;
- (b) by inserting in subsection (3)(c) “the administration of” after “responsible for”;
- (c) by inserting the following subsection after subsection (3):
 - (4) Subsection (3)(c) does not prevent a rating authority from taking any action, with the approval of the Valuer-General, against a valuation contractor to recover loss arising from a contract for the provision of valuation services.

6. Section 6 amended (Deputy Valuer-General and other officers)

Section 6 of the Principal Act is amended as follows:

- (a) by omitting from subsection (1) “the” and substituting “a”;

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- (b) by omitting from subsection (2) “The” and substituting “A”.

7. Section 7 amended (Qualifications of Valuer-General, &c.)

Section 7(1) of the Principal Act is amended by inserting “a” after “Valuer-General or”.

8. Section 8 amended (Secrecy)

Section 8(1) of the Principal Act is amended by omitting “the Deputy” from the definition of “officer” and substituting “a Deputy”.

9. Section 9 amended (Appointment of tender committee)

Section 9 of the Principal Act is amended as follows:

- (a) by omitting from subsection (1) “revaluation of” and substituting “fresh valuation for”;
- (b) by omitting from subsection (2)(c) “revaluation” and substituting “fresh valuation”;
- (c) by inserting the following paragraph after paragraph (c) in subsection (2):

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- (ca) a representative of the Local Government Association of Tasmania; and

10. Section 10 amended (Functions of tender committee)

Section 10(c) of the Principal Act is amended by omitting “negotiated by the Valuer-General under section 20(5) or (6)” and substituting “procured by the Valuer-General under section 20”.

11. Section 11 amended (Duty of Valuer-General to make valuations)

Section 11 of the Principal Act is amended as follows:

- (a) by omitting subsection (1) and substituting the following subsection:

- (1) The Valuer-General must, subject to this section, make valuations of the land values, capital values and assessed annual values of all lands within each valuation district, including any Crown lands that are liable to be rated in accordance with Part 9 of the *Local Government Act 1993*.

- (b) by omitting from subsection (2) “Subject to subsection (1)(b), a valuation or

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revaluation” and substituting “A valuation”;

- (c) by omitting paragraph (b) from subsection (3);
- (d) by omitting from subsection (3)(c) “assess the annual value” and substituting “determine the assessed annual values”;
- (e) by omitting from subsection (3)(e) “subject to paragraph (b),”;
- (f) by omitting subsection (6).

12. Section 18 amended (Lands to be separately valued in certain cases)

Section 18(1) of the Principal Act is amended by omitting “fresh” and substituting “supplementary”.

13. Section 20 amended (Fresh valuations: When made)

Section 20 of the Principal Act is amended as follows:

- (a) by omitting subsections (1), (2), (3), (4), (5), (6) and (7) and substituting the following subsections:
 - (1) A fresh valuation of all lands within each valuation district is to be made within a period of 7

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years after the date on which the last such valuation under this Act came into force.

- (2) A fresh valuation of all lands within each valuation district may be made at any time within the period of 7 years if the Valuer-General, in consultation with the relevant rating authority, considers it proper to do so.
- (3) The Minister may call for tenders for a fresh valuation for a valuation district.
- (4) Any qualified person may submit a tender.
- (5) Where –
 - (a) no tender is recommended by the Committee under section 10 or accepted by the Minister; and
 - (b) the Valuer-General has advised the Committee that there is sufficient time for a fresh valuation to be made under this section –

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

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(c) the tender be re-advertised; or

(d) the fresh valuation be deferred; or

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

(6) Where –

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

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

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

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

(7) If –

- (a) on a tender being re-advertised under subsection (6)(c), no tender is recommended by the Committee under section 10; or
- (b) the Valuer-General is unable to make arrangements for a fresh valuation under subsection (6)(d); or
- (c) there is a failure to provide valuation services as required by a contract to provide those services –

the Minister may direct that an extension of the period required by subsection (1) be allowed so

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

- (b) by omitting from subsection (8) “Minister” first occurring and substituting “Valuer-General”;
- (c) by omitting from subsection (8)(a) “Minister” and substituting “Valuer-General”;
- (d) by inserting in subsection (8)(a) “valuation” after “a”;
- (e) by omitting from subsection (8)(b) “7” and substituting “10 business”;
- (f) by omitting from subsection (9) “subsection (2)” and substituting “this section”;
- (g) by omitting from subsection (10) “subsection (2)” and substituting “this section”.

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14. Section 21 amended (Supplementary valuations)

Section 21 of the Principal Act is amended as follows:

(a) by omitting subsection (1) and substituting the following subsection:

(1) The Valuer-General may, without causing a fresh valuation to be made of all lands within a valuation district, at any time cause a supplementary valuation of any land to be made for any of the following reasons:

- (a) that the land is not included in the valuation then in force;
- (b) that the land is of greater or lesser extent than is described in the valuation then in force and that, in the opinion of the Valuer-General, the value of the land has materially increased or materially decreased;
- (c) that the land has, since the making of the valuation then in force, become rateable or has become subject to a new or additional rate;

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- (d) that, by reason of the destruction, modification or removal of buildings or other improvements or of any other cause, the value of the land has been, in the opinion of the Valuer-General, materially decreased since the making of the valuation then in force;
- (e) that, by reason of the erection, modification or construction of buildings or other improvements, the value of the land has been, in the opinion of the Valuer-General, materially increased since the making of the valuation then in force;
- (f) that, in the opinion of the Valuer-General, it is necessary to rectify an error made at the date of the valuation then in force in respect of values or ownership;
- (g) that the land is to be valued in accordance with section 18.

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- (b) by inserting in subsection (3)(a) “fresh” after “last”.

15. Section 23 amended (Returns by owners)

Section 23 of the Principal Act is amended as follows:

- (a) by omitting subsections (1) and (2) and substituting the following subsections:

- (1) The Valuer-General may, for the purpose of –

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

- (b) exercising powers under Part 9A –

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

- (2) The approved form is to contain such questions as the Valuer-General thinks fit with reference to –

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- (a) the area, physical attributes, quality and use of any land; and
- (b) the nature of the improvements on the land; and
- (c) any tenancies to which the land or any part of it may be subject and the terms and conditions of those tenancies; and
- (d) transactions for the sale or purchase of real or personal property; and
- (e) such other information as the Valuer-General may require for the purposes of this Act.

(b) by inserting in subsection (4) “, adjustment factor” after “a valuation”.

16. Section 24 amended (Valuation rolls)

Section 24 of the Principal Act is amended as follows:

- (a) by omitting from subsection (1)(f) “land;” and substituting “land –”;
- (b) by omitting paragraph (g) from subsection (1);

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- (c) by omitting subsection (2);
- (d) by omitting from subsection (4)(a) “section 20 or 21” and substituting “section 11, 18, 20 or 21”.

17. Section 25 amended (Effective date of valuations)

Section 25 of the Principal Act is amended by omitting “section 11, 20 or 21” and substituting “section 11, 18, 20 or 21”.

18. Section 27 amended (Notice of valuation)

Section 27 of the Principal Act is amended as follows:

- (a) by omitting from subsection (1) “section 11, 20 or 21” and substituting “section 11, 18, 20 or 21”;
- (b) by omitting from subsection (2)(a) “the prescribed” and substituting “an approved”.

19. Section 28 amended (Objection to valuation)

Section 28 of the Principal Act is amended as follows:

- (a) by omitting subsection (1) and substituting the following subsection:

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(1) An owner of land who is dissatisfied with –

(a) a valuation of that land made under section 11, 18, 20 or 21; or

(b) the provision of a certificate under section 44 –

may, within 60 days after receipt of a notice under section 27 or the provision of that certificate, post to or lodge with the Valuer-General an objection, in an approved form, against the relevant valuation stating fully and in detail the grounds on which he or she relies and stating any changes to the values specified in that valuation or certificate which he or she considers should be made.

(b) by omitting from subsection (2) “the prescribed” and substituting “an approved”;

(c) by omitting from subsection (3) “the prescribed” and substituting “an approved”;

(d) by omitting from subsection (4) “prescribed” and substituting “approved”.

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20. Section 30 amended (Consideration of objections by Valuer-General)

Section 30 of the Principal Act is amended as follows:

- (a) by omitting from subsection (1) “adjustments” and substituting “amendments”;
- (b) by omitting subsection (3) and substituting the following subsection:
 - (3) Where the Valuer-General amends the valuation, the Valuer-General must, in accordance with section 24, enter the amended valuation on the valuation roll and give notice of the amended valuation in the manner provided in section 27(2) to the person making the objection who may have the matter referred to the court as provided by subsection (4) but that person is not entitled to further object to the amended valuation.

21. Part 6: Heading amended

Part 6 of the Principal Act is amended by omitting “**ARBITRATION OF VALUATIONS WITHIN MUNICIPAL AREAS**” from the heading to that Part and

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Part 2 – Valuation of Land Act 2001 Amended

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substituting “**ARBITRATION OF FRESH VALUATIONS**”.

22. Section 31 amended (Arbitrators for fresh valuations)

Section 31(1) of the Principal Act is amended by omitting “municipal revaluations” and substituting “fresh valuations”.

23. Section 44 amended (New valuation on application of owner, &c.)

Section 44(1) of the Principal Act is amended by inserting “in an approved form” after “application”.

24. Sections 45 and 46 substituted

Sections 45 and 46 of the Principal Act are repealed and the following sections are substituted:

45. Valuation lists

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

(a) the Commissioner of State Revenue; and

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(b) any relevant rating authority –
a valuation list –

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

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

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

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

(a) the Commissioner of State Revenue; and

(b) any relevant rating authority –

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

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

46. Cost recovery

- (1) A rating authority must pay to the Valuer-General the cost, as determined by the Valuer-General, of –
 - (a) making and furnishing to the rating authority a valuation list; and
 - (b) the provision of supplementary valuation services as provided by section 18 or 21.
- (2) Before a contract is entered into by the Minister for the provision of valuation services under section 20, the Valuer-General must advise the rating authority of the methods to be used in determining the cost under subsection (1).
- (3) On confirmation by the Valuer-General that valuation services have been provided in accordance with section 20, a rating authority must pay to the valuation contractor or, as may be appropriate, to the Valuer-General, the cost of providing those valuation services.
- (4) An amount payable to the Valuer-General under this section is a debt due to the Crown and may be recovered in a court of competent jurisdiction.

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Part 2 – Valuation of Land Act 2001 Amended

25. Section 47 amended (No alterations to be made to valuation lists except with Valuer-General's consent)

Section 47(1) of the Principal Act is amended by omitting “Taxes” and substituting “State Revenue”.

26. Section 49 amended (Use of valuations under this Act for taxes and rates)

Section 49 of the Principal Act is amended by inserting “and any applicable adjustment factor determined under Part 9A” after “roll”.

27. Section 50 amended (Rating authority may make interim assessments)

Section 50 of the Principal Act is amended as follows:

- (a) by omitting subsection (1);
- (b) by omitting from subsection (3) “provided in section 20(2)” and substituting “mentioned in section 20”;
- (c) by omitting from subsection (7) “section 20 or 21” and substituting “section 11, 18, 20 or 21”.

28. Part 9A inserted

After section 50 of the Principal Act, the following Part is inserted:

PART 9A – ADJUSTMENT FACTORS

50A. Adjustment factors

- (1) For the purposes of this Act, an adjustment factor is a factor by which, on a determination made by the Valuer-General, a valuation in force under this Act in respect of a valuation district is to be multiplied so that the value of the relevant land accords with the values generally prevailing on the last preceding 1 October.
- (2) An adjustment factor may be determined in respect of the land value, capital value or assessed annual value of land and may be applied to –
 - (a) the whole of the land in a valuation district; or
 - (b) any other class or description of land, as determined by the Valuer-General, in a valuation district –

and is to be applied to all land in respect of which the Valuer-General is required to make a valuation under this Act.

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- (3) An adjustment factor has effect until it is replaced by another adjustment factor or a fresh valuation.
- (4) The Valuer-General is to provide a rating authority, annually or every 2 years, as the Valuer-General considers expedient, with an adjustment factor or adjustment factors in respect of its valuation district.
- (5) The Valuer-General is to provide the Commissioner of State Revenue annually with an adjustment factor or adjustment factors in respect of the land value of land in all valuation districts.
- (6) The Valuer-General is not required to provide an adjustment factor or adjustment factors in respect of a valuation district if a new fresh valuation is to come into force for the next financial year in respect of that valuation district.
- (7) The Valuer-General is to –
 - (a) forward a copy of the determination to any relevant rating authority and to the Commissioner of State Revenue before 1 March in each year or such other date as may be agreed with the rating authority or the Commissioner; and
 - (b) within 14 days after making the determination, cause a copy of

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the determination to be published in the *Gazette*, on the World Wide Web and in such other manner as the Valuer-General thinks fit.

- (8) A failure to comply with the requirements of subsection (7) does not invalidate the determination.

50B. Review of determination

- (1) An owner of land or a rating authority, within a period of 30 days after a copy of a determination is published in the *Gazette* under section 50A, may apply to the Valuer-General for a review of that determination.
- (2) An application for a review of a determination is to be in writing and accompanied by a statement of the grounds on which the application is made and any supporting evidence on which the applicant proposes to rely.
- (3) As soon as may be practicable, the Valuer-General is to –
- (a) consider the application; and
 - (b) affirm or vary the determination to which it relates.
- (4) The Valuer-General is to –

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- (a) give notice in writing of any variation or affirmation to the applicant; and
 - (b) cause a copy of any varied adjustment factor to be published as provided by section 50A(7)(b).
- (5) A determination varied under this section has the same effect as if it had been made under section 50A.
- (6) A determination, affirmation or variation made by the Valuer-General under this Part is not subject to review under the *Judicial Review Act 2000*.

29. Section 52 amended (Evidence of valuations)

Section 52 of the Principal Act is amended as follows:

- (a) by omitting subsection (1);
- (b) by inserting in subsection (2) “in an approved form” after “application”;
- (c) by omitting from subsection (4) “writing” and substituting “an approved form”.

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Part 2 – Valuation of Land Act 2001 Amended

s. 30

30. Section 56 amended (Notice of sale, &c., of growing trees)

Section 56 of the Principal Act is amended by omitting “such manner as may be prescribed” and substituting “an approved form”.

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s. 31

Part 3 – Crown Lands (Shack Sites) Act 1997 Amended

**PART 3 – CROWN LANDS (SHACK SITES) ACT 1997
AMENDED**

31. Principal Act

In this Part, the *Crown Lands (Shack Sites) Act 1997** is referred to as the Principal Act.

32. Section 17 amended (Rental for replacement lease)

Section 17(1) of the Principal Act is amended by omitting “and forwarded to the Commissioner of Taxes under section 21(4) of the *Land Tax Act 2000*” and substituting “under section 50A of that Act”.

*No. 87 of 1997

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Part 4 – Duties Act 2001 Amended

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PART 4 – DUTIES ACT 2001 AMENDED

33. Principal Act

In this Part, the *Duties Act 2001** is referred to as the Principal Act.

34. Section 248 amended (Assessment where consideration inadequate)

Section 248(2) of the Principal Act is amended by omitting “the last adjustment factor determined” and substituting “an amount representing the latest estimated trend in capital values as advised”.

*No. 15 of 2001

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s. 35

Part 5 – Land Tax Act 2000 Amended

PART 5 – LAND TAX ACT 2000 AMENDED

35. Principal Act

In this Part, the *Land Tax Act 2000** is referred to as the Principal Act.

36. Section 3 amended (Interpretation)

Section 3 of the Principal Act is amended by omitting the definition of “adjustment factor”.

37. Sections 21 and 22 repealed

Sections 21 and 22 of the Principal Act are repealed.

38. Section 23 substituted

Section 23 of the Principal Act is repealed and the following section is substituted:

23. Assessed land value

The assessed land value of land is the land value as determined under the *Valuation of Land Act 2001* on applying any relevant adjustment factor determined under Part 9A of that Act.

*No. 74 of 2000

**PART 6 – LOCAL GOVERNMENT ACT 1993
AMENDED**

39. Principal Act

In this Part, the *Local Government Act 1993** is referred to as the Principal Act.

40. Section 86 amended (Interpretation of Part 9)

Section 86 of the Principal Act is amended as follows:

- (a) by inserting the following definition before the definition of “assessed annual value”:

“adjustment factor” means an adjustment factor determined under Part 9A of the *Valuation of Land Act 2001*;

- (b) by inserting the following definition after the definition of “Consumer Price Index figure”:

“fresh valuation” means a fresh valuation made under the *Valuation of Land Act 2001*;

- (c) by inserting the following definition after the definition of “rates notice”:

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Part 6 – Local Government Act 1993 Amended

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

41. Section 89 amended (Adjustments to values)

Section 89 of the Principal Act is amended by omitting subsections (1) and (2) and substituting the following subsections:

- (1) The Valuer-General, with the approval of the Minister, may determine that the assessed annual value, capital value or land value of land –
 - (a) in a newly created municipal area; or
 - (b) in a municipal area any boundary of which has been varied –

is to be amended so as to accord with the most recent values prevailing in the municipal area.

- (2) Any amendment made under subsection (1) applies until a fresh valuation is made in respect of the municipal area under the *Valuation of Land Act 2001* or is subject to an adjustment factor provided by the Valuer-General under Part 9A of that Act.

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42. Section 89A amended (Values under *Valuation of Land Act 2001* to be used as basis of rates)

Section 89A of the Principal Act is amended as follows:

- (a) by omitting subsection (1);
- (b) by omitting paragraphs (c) and (d) from subsection (2) and substituting the following paragraph:
 - (c) the assessed annual value or any portion of the assessed annual value as determined by the Valuer-General under section 11(3)(c) of the *Valuation of Land Act 2001* –
- (c) by inserting the following subsection after subsection (2):
 - (2A) In subsection (2), a reference to the values appearing in the valuation lists is taken to be a reference to those values as affected by any adjustment factors provided by the Valuer-General.
- (d) by omitting from subsection (3) “fresh” first occurring and substituting “supplementary”;
- (e) by omitting paragraph (a) from subsection (3) and substituting the following paragraph:

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(a) where a valuation is altered or an adjustment factor is varied by the Valuer-General consequent on any of the following actions:

(i) the allowance of an objection under section 30 of the *Valuation of Land Act 2001*;

(ii) an order of the Land Valuation Court under Part 7 of that Act;

(iii) an order of the Supreme Court under section 40 of that Act;

(iv) a review of an adjustment factor under section 50B(1) of that Act –

the altered valuation or the variation of the adjustment factor has effect on and from the date on which the valuation or the adjustment factor objected to would have taken effect;

(f) by omitting from subsection (3)(b) “fresh” first occurring and substituting “supplementary”;

(g) by omitting from subsection (3)(b)(i) “fresh” and substituting “supplementary”;

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- (h) by omitting from subsection (3)(b)(ii) “fresh” and substituting “supplementary”;
- (i) by omitting from subsection (4) “fresh” and substituting “supplementary”;
- (j) by omitting from subsection (4A) “fresh” twice occurring and substituting “supplementary”.