

South Australia

Valuation of Land Regulations 2005

under the *Valuation of Land Act 1971*

Contents

- 1 Short title
- 3 Interpretation
- 4 Definition of annual value
- 5 Land to be treated as forming part of the State Heritage
- 6 Certain notices not to constitute notice of valuation unless objection period specified
- 7 Panels of land valuers—manner and form of nomination for appointment
- 8 Review of valuation—manner and form of application
- 9 Review of valuation—selection of valuer to conduct review
- 10 Notice of sale or transfer of title to land—particulars and form
- 11 Fixtures and improvements not to be included in valuations
- 12 Prescribed fees and allowances

Schedule 1—Forms

Schedule 2—Fees and allowances

Legislative history

1—Short title

These regulations may be cited as the *Valuation of Land Regulations 2005*.

3—Interpretation

In these regulations, unless the contrary intention appears—

Act means the *Valuation of Land Act 1971*;

premises includes a part of premises.

4—Definition of annual value

For the purposes of paragraph (c) of the definition of *annual value* in section 5(1) of the Act, the following machinery, plant and equipment are prescribed:

- (a) all machinery, plant and equipment used exclusively or mainly for the heating, cooling or ventilating of premises or for protecting premises from fire;
- (b) all elevators, lifts and escalators that are mainly or usually used in premises for the carrying of passengers and are fixed to the premises in such a manner as to be incapable of being removed without structural damage (other than minor or trivial structural damage) to the premises.

5—Land to be treated as forming part of the State Heritage

Pursuant to section 22B(6)(c) of the Act, land is to be treated as forming part of the State heritage for the purposes of section 22B of the Act if the land is an item listed in the register of City of Adelaide Heritage Items as set out from time to time in the Development Plan under the *Development Act 1993* that relates to the area of The Corporation of the City of Adelaide.

6—Certain notices not to constitute notice of valuation unless objection period specified

Pursuant to section 23(2) of the Act, an account, assessment or notice for rates, land tax or some other impost that contains particulars of a valuation does not constitute notice of the valuation for the purposes of section 23(1) unless the document contains the following statement:

You may object to the valuation referred to in this notice by writing served personally or by post on the Valuer-General within 60 days after the date of service of this notice.

BUT NOTE:

- (a) if you have previously received a notice or notices under the [*here state the Act or Acts under which this account, assessment or notice is served*] referring to the valuation and informing you of a 60-day objection period, the objection period is 60 days after service of the first such notice;
- (b) you may not object to the valuation if the Valuer-General has already considered an objection by you to that valuation.

7—Panels of land valuers—manner and form of nomination for appointment

- (1) For the purposes of section 25A(4)(a) of the Act, a nomination for appointment to a panel of land valuers may not be made except on an application to the Real Estate Institute of South Australia Incorporated or the Australian Property Institute Incorporated by the land valuer seeking appointment.
- (2) An application under subregulation (1) must be in writing and must set out—
 - (a) the applicant's full name and business address; and
 - (b) the applicant's qualifications and his or her experience generally; and
 - (c) the applicant's experience in valuing land in the region in relation to which the panel to which he or she is seeking appointment is established.
- (3) A body to which an application for nomination under this regulation is made must, if satisfied that there is no reason why the applicant should not be nominated, nominate the applicant for appointment to the panel by completing the form set out in Form 1 of Schedule 1 and sending it to the Minister.

8—Review of valuation—manner and form of application

For the purposes of section 25B(2)(a) of the Act, an application for review of a valuation must be in the form set out in Form 2 of Schedule 1.

9—Review of valuation—selection of valuer to conduct review

- (1) Pursuant to section 25B(4) of the Act, where due application for review of a valuation is made under section 25B of the Act, the valuer to conduct the review will be selected by the owner of the land the valuation of which is subject to the review.
- (2) The Valuer-General must, for the purposes of subregulation (1), supply the owner with a list of the land valuers appointed to the appropriate panel.
- (3) The owner must advise the Valuer-General by notice in writing of the valuer selected by the owner for the purposes of the review.

10—Notice of sale or transfer of title to land—particulars and form

For the purposes of section 29(1) of the Act—

- (a) the particulars required in Form 3 of Schedule 1 are prescribed; and
- (b) a notice under that section must be in that form.

11—Fixtures and improvements not to be included in valuations

- (1) Pursuant to section 34(ab) of the Act, the following fixtures and improvements must not be taken into account in determining or assessing the annual value or capital value of land where the determination or assessment is to be used for the purpose of raising, levying or imposing any rate, tax or impost:
 - (a) any item of machinery, plant or equipment that is used in connection with a trade, business or manufactory and is not fixed to the land or premises or is fixed to the land or premises so as to be capable of being removed without structural damage (other than minor or trivial structural damage) to the land or premises;
 - (b) any main, pole, transformer, wire, pipe, machinery, plant or equipment that is used in connection with the generation and supply of electricity, the supply of gas or water or the provision of sewerage and is erected on land occupied by a public utility undertaking (whether or not an agency or instrumentality of the Crown) related to the supply or provision of such services;
 - (c) trees planted—
 - (i) for the primary purpose of—
 - (A) the commercial production of timber; or
 - (B) the prevention or amelioration of degradation of land; or
 - (C) the disposal of effluent; or
 - (D) the provision of a habitat for wildlife; or
 - (ii) for any two or more of the purposes specified in subparagraph (i).
- (2) Despite subregulation (1), electricity generating plant, and substations for converting, transforming or controlling electricity, that—
 - (a) are used by a body specified by proclamation under clause 3(2) of Schedule 1 of the *Electricity Corporations (Restructuring and Disposal) Act 1999*; and
 - (b) are situated on land to which a proclamation under clause 3(3) of that Schedule applies,

are to be taken into account in determining or assessing the annual value or capital value of land for the purpose of raising, levying or imposing rates under the *Local Government Act 1999*.

12—Prescribed fees and allowances

The fees and allowances payable for the purposes of the Act are set out in Schedule 2.

Schedule 1—Forms

Form 1

Valuation of Land Regulations 2005

Nomination of land valuer to valuation review panel

To: The Minister under the *Valuation of Land Act 1971*

The *Real Estate Institute of South Australia Incorporated/Australian Property Institute Incorporated nominates the land valuer whose name appears below for inclusion on the valuation review panel for the *region/regions nominated.

Name

Address

Address for service of notices

Qualifications

Region or regions nominated

Valuation experience in that region

Signed

Dated this day of 20

(Being a person authorised by the *Real Estate Institute of S.A. Inc./Australian Property Institute Incorporated to make this nomination).

(*Strike out whichever is inapplicable)

Form 2

Valuation of Land Regulations 2005

Application for review of valuation

Note—

- 1 A separate application is required for each review sought and the grounds of review must be fully stated on the application form.
- 2 Notwithstanding this review, the rate of tax assessed on the valuation must be paid by the due date.

To: The Valuer-General

I give notice that I seek a review of the Valuation No located at:

House number

Street name

Suburb or town

Lot or Section

Hundred

I have previously objected to this valuation and an advice to this objection from the Valuer-General was dated The *value/values as determined under the Act and shown on the *notice/notices of valuation *is/are:

Annual value \$

Capital value \$

Site value \$

I contend that the *value/values should be:

Annual value \$

Capital value \$

Site value \$

A detailed statement of the grounds for this review application must be given below and should include a description of the land and premises and its present use.

(If space is insufficient, use the back of the form or attach a statement of grounds)

Rental details (if premises let)			Detailed valuation of land and premises	
Gross rents	Particulars	\$	Particulars	\$

Note—

If the application for review is signed by an agent, a written authority signed by the owner must be attached.

Signed _____ Dated this _____ day of _____ 20____

Postal address _____

(*Strike out whichever is inapplicable)

Form 3

Valuation of Land Regulations 2005

Notice of sale or transfer of land

Note—

- 1 This notice must be given to the Valuer-General within 30 days after the completion of the sale or transfer.
- 2 This notice will not be accepted unless all the details below are supplied.

To: The Valuer-General

I give notice that:	Date of Contract or Transfer	Consideration \$	No		
	Subject to Mortgage \$				
Valuation No	Reference to Title	Hundred, City or Township	Plan No	Section, Town Acre, or Allotment No	Area or Measurement
	Volume/ Book	Folio/ Page			

has been transferred—

From (Transferor)		To (Transferee)		
Christian Names (in full)	Surname (Block Letters)	Christian Names (in full)	Surname (Block Letters)	Address
Transferor's Signature		Transferee's Signature		

Where the transfer has not been registered in the Lands Titles Registration Office, it is necessary to furnish a diagram of the land if a portion only of a lot or section is being transferred (use space below).

* FOR OFFICE USE ONLY

Entered in F.B.

Checked

Valuation Number								Code
Group	Property				Sub	CD		
Ownership Number								Code
Main				Sub	CD			

Schedule 2—Fees and allowances

1—Interpretation

In this Schedule—

residential land means—

- (a) land designated on the valuation roll as being subject to residential land use; or
- (b) other vacant land (not exceeding 5 000 square metres) zoned for residential purposes under a Development Plan under the *Development Act 1993*.

2—Complexity categories

For the purposes of clause 4(2), the Valuer-General may, but need not, assign a complexity category to a review (with complexity category 1 being the least complex and complexity category 5 being the most complex) having regard to the following factors:

- (a) the number of hours required to conduct the review;
- (b) the nature and scale of improvements on the land;
- (c) the nature and scale of site contamination on the land;
- (d) the need for any additional investigation, consultation or expertise in relation to the review;
- (e) whether limited market evidence is available due to the uniqueness, specialisation or location of the land or improvements on the land;
- (f) the application of section 22A or 22B of the Act in relation to the valuation;
- (g) any other factor that affects the complexity of the review.

3—Fees

- | | | |
|-----|---|-------------|
| (1) | For a copy of the valuation roll (section 21 of Act)—for each \$10 000 of capital value of the land to which the roll relates | 15.08 cents |
| (2) | On an application for a review of a valuation (section 25B of Act)— | |
| | (a) of land used by the applicant solely as his or her principal place of residence | \$85 |
| | (b) of any other land | \$210 |
| (3) | For a certified copy of, or extract from, any entry in a valuation roll (section 32 of Act) | \$32 |

4—Allowances for review of valuation under *Valuation of Land Act 1971* (section 25A(8)) or *Local Government Act 1999*

- | | | |
|-----|--|---------|
| (1) | Base allowance for a review of a valuation— | |
| | (a) of residential land— | |
| | (i) if the valuation does not exceed \$1 000 000 | \$400 |
| | (ii) if the valuation exceeds \$1 000 000 | \$600 |
| | (b) of other land— | |
| | (i) if the valuation does not exceed \$5 000 000 | \$800 |
| | (ii) if the valuation exceeds \$5 000 000 but does not exceed \$20 000 000 | \$1 200 |

Valuation of Land Regulations 2005—27.8.2009 to 10.2.2010

Schedule 2—Fees and allowances

- | | | |
|-------|--|---------|
| (iii) | if the valuation exceeds \$20 000 000 but does not exceed \$60 000 000 | \$1 600 |
| (iv) | if the valuation exceeds \$60 000 000 but does not exceed \$90 000 000 | \$2 000 |
| (v) | if the valuation exceeds \$90 000 000 | \$2 400 |

However, if the panel member has received a copy of the application for review and submissions of the applicant and Valuer-General but the review is not completed because the objection involves a question of law, the application for review is withdrawn or for some other reason approved by the Valuer-General, the base allowance is reduced to \$200.

- (2) Complexity allowance (if the review is assigned a complexity category under clause 2)—
- | | | |
|-----|-----------------------|---------|
| (a) | complexity category 1 | \$200 |
| (b) | complexity category 2 | \$400 |
| (c) | complexity category 3 | \$600 |
| (d) | complexity category 4 | \$800 |
| (e) | complexity category 5 | \$1 000 |
- (3) Travel allowance—if the Valuer-General is satisfied that the panel member is reasonably required to visit the land for the purposes of the review, the panel member is entitled to the following allowances:
- | | | |
|-----|--|--|
| (a) | if the panel member travels by road vehicle—\$1 for each kilometre travelled over 200 kilometres | |
| (b) | if the Valuer-General is satisfied that travel by sea or air is reasonably required—the cost of that travel at economy class rates | |
| (c) | if the Valuer-General is satisfied that overnight accommodation for the panel member is reasonably required—expenses incurred for accommodation for a maximum of 2 nights and a maximum of \$110 per night | |

Legislative history

Notes

- Please note—References in the legislation to other legislation or instruments or to titles of bodies or offices are not automatically updated as part of the program for the revision and publication of legislation and therefore may be obsolete.
- Earlier versions of these regulations (historical versions) are listed at the end of the legislative history.
- For further information relating to the Act and subordinate legislation made under the Act see the Index of South Australian Statutes or www.legislation.sa.gov.au.

Legislation revoked by principal regulations

The *Valuation of Land Regulations 2005* revoked the following:

Valuation of Land Regulations 1991

Principal regulations and variations

New entries appear in bold.

Year	No	Reference	Commencement
2005	169	<i>Gazette 21.7.2005 p2474</i>	29.8.2005: r 2
2006	112	<i>Gazette 15.6.2006 p1778</i>	1.7.2006: r 2
2007	82	<i>Gazette 7.6.2007 p2364</i>	1.7.2007: r 2
2008	151	<i>Gazette 5.6.2008 p2203</i>	1.7.2008: r 2
2009	88	<i>Gazette 4.6.2009 p2482</i>	1.7.2009: r 2
2009	223	<i>Gazette 27.8.2009 p3869</i>	27.8.2009: r 2

Provisions varied

New entries appear in bold.

Entries that relate to provisions that have been deleted appear in italics.

Provision	How varied	Commencement
<i>r 2</i>	<i>omitted under Legislation Revision and Publication Act 2002</i>	<i>1.7.2006</i>
Sch 2	substituted by 112/2006 r 4	1.7.2006
	substituted by 82/2007 r 4	1.7.2007
	substituted by 151/2008 r 4	1.7.2008
	substituted by 88/2009 r 4	1.7.2009
	substituted by 223/2009 r 4	27.8.2009
<i>Sch 3</i>	<i>omitted under Legislation Revision and Publication Act 2002</i>	<i>1.7.2006</i>

Historical versions

1.7.2006

1.7.2007

1.7.2008

1.7.2009