



ANNO VICESIMO

ELIZABETHAE II REGINAE

A.D. 1971

No. 113 of 1971

An Act to make provision for the valuation of land, and for other purposes

[Assented to 9th December, 1971]

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows:

PART I

PART I

PRELIMINARY

- 1. This Act may be cited as the "Valuation of Land Act, 1971". Short title.

- 2. This Act shall come into operation on a day to be fixed by proclamation. Commencement.

- 3. This Act is arranged as follows:— Arrangement.
 - PART I—PRELIMINARY.
 - PART II—ADMINISTRATION.
 - PART III—VALUATION AND VALUATION ROLLS.
 - PART IV—NOTICES AND OBJECTIONS.
 - PART V—MISCELLANEOUS.

PART I

Transitional provisions.

4. (1) Every objection or appeal relating to the value that should be assigned to any land for the purpose of levying or imposing any rate, tax or impost thereupon that was made or commenced under any of the rating and taxing Acts and not finally disposed of at the commencement of this Act shall be deemed to be an objection or appeal under the provisions of this Act and shall be dealt with accordingly.

(2) Every right of objection or appeal relating to the value that should be assigned to any land for the purpose of levying or imposing any rate, tax or impost thereupon that might have been exercised under any of the rating or taxing Acts immediately before the commencement of this Act shall be deemed to be a right of objection or appeal under this Act and may, subject to this Act, be exercised accordingly.

(3) Subject to subsection (5) of this section, every determination of value in force under any of the rating or taxing Acts immediately before the commencement of this Act shall be deemed to be a determination of value in force under this Act and the determination of value shall, subject to correction, alteration or amendment under this Act, remain in force until superseded under this Act.

(4) For the purposes of subsection (3) of this section, an annual value, capital value or unimproved value assigned to land in pursuance of any of the rating or taxing Acts shall be deemed to be a determination of the corresponding 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 or taxing Acts.

(5) Where in respect of any land, there were, immediately before the commencement of this Act, differing determinations of value in force under the rating or taxing Acts, each such determination of value shall remain in force only for the purpose of an Act under which it was made or adopted.

(6) This section does not revive any expired right of objection or appeal.

(7) This section does not affect the general application of the Acts Interpretation Act, 1915-1971, to and in relation to the rating or taxing Acts except to the extent that this section is inconsistent with that Act.

Interpretation.

5. (1) In this Act, unless the contrary intention appears—

“annual value” of land, means a value computed as three-quarters of the gross annual rental that the land might reasonably be expected to realize if leased upon condition that the landlord were liable for all rates, taxes and other imposts thereon and the insurance and other outgoings

necessary to maintain the value of the land, or as five per centum of the capital value of the land, but this definition is subject to the following qualifications—

- (a) the annual value of land held of the Crown by virtue solely of a mining lease shall not exceed the amount of the rental payable to the Crown under the lease, and if the annual value of any such land would, but for this paragraph, exceed that amount, the annual value shall be reduced to that amount;
 - (b) if the value of the land has been enhanced by trees (other than fruit trees) planted thereon, or trees preserved thereon for the purpose of shelter or ornament, the annual value shall be determined as if the value of the land had not been so enhanced;
- and
- (c) if the value of the land is enhanced by the existence thereon of any fixtures, consisting of prescribed machinery, plant or equipment the annual value of the land shall be reduced by an amount representing depreciation on that machinery, plant or equipment:

“area” means a municipality or district as defined in the Local Government Act, 1934-1971, and an area in relation to which any body corporate is, by virtue of any Act, deemed to be or vested with the powers of, a municipal council or district council, and the remaining portions of the State which shall be deemed to constitute one area for the purposes of this Act:

“capital value” of land means the capital amount that an unencumbered estate of fee simple in the land might reasonably be expected to realize upon sale, but if the value of the land has been enhanced by trees (other than fruit trees) planted thereon, or trees preserved thereon for the purpose of shelter or ornament, the capital value shall be determined as if the value of the land had not been so enhanced:

“council” means a municipal council or a district council and includes any body corporate that is, by virtue of any Act, deemed to be, or vested with the powers of, a municipal or district council:

“general valuation” means a valuation of all the land within an area whereupon any rate, tax or impost is to be levied or imposed under the provisions of any of the rating or taxing Acts:

PART I

“owner” of land means the person who is liable to pay tax in respect of the land under the Land Tax Act, 1936, as amended, or where there is no person so liable, a person who is liable, as owner or occupier of the land, to pay any rate, tax or impost under any other of the rating or taxing Acts:

“rating or taxing authority” means the Minister of Works or the Commissioner of Land Tax:

“site value” of land means the capital amount that an unencumbered estate of fee simple in the land might reasonably be expected to realize upon sale assuming that any improvements thereon (except any site improvements), the benefit of which is unexhausted at the time of valuation, had not been made; for the purposes of this definition—

(a) “improvements” means houses and buildings, fixtures and other building improvements of any kind whatsoever, fences, bridges, roads, tanks, wells, dams, fruit trees, bushes, shrubs and other plants planted or sown, whether for trade or other purposes, draining of land, ringbarking, clearing of timber or scrub and any other actual improvements;

(b) “site improvements” means reclamation of land by draining or filling, and any retaining walls or other structures or works appertaining thereto, the excavation, grading or levelling of land, the removal of rocks, stone, sand or soil, and the clearing of timber, scrub or other vegetation;

and

(c) where the land is a unit defined on a deposited strata plan, its site value is that portion of the value of the parcel, of which the unit is part, which bears to the total site value of the parcel the same proportion as the unit entitlement of the unit bears to the aggregate unit entitlement of all the units defined on the plan; in this paragraph the terms “unit”, “deposited strata plan”, “parcel” and “unit entitlement” mean, respectively, unit, deposited strata plan, parcel, and unit entitlement as defined in Part XIXB of the Real Property Act, 1886, as amended:

“the rating or taxing Acts” means the Land Tax Act, 1936, as amended, the Waterworks Act, 1932, as amended, the Sewerage Act, 1929, as amended, and the Water Conservation Act, 1936, as amended:

“unimproved value” of land means the capital amount that an unencumbered estate of fee simple in the land might reasonably be expected to realize upon sale assuming that any improvements thereon (except, in the case of land not used for primary production, any site improvements), the benefit of which is unexhausted at the time of valuation, had not been made; for the purposes of this definition—

- (a) “improvements” means houses and buildings, fixtures and other building improvements of any kind whatsoever, fences, bridges, roads, tanks, wells, dams, fruit trees, bushes, shrubs and other plants planted or sown, whether for trade or other purposes, draining of land, ringbarking, clearing of timber or scrub and any other actual improvements;
- (b) “site improvements” means reclamation of land by draining or filling, and any retaining walls or other structures or works appertaining thereto, the excavation, grading or levelling of land, the removal of rocks, stone, sand or soil, and the clearing of timber, scrub or other vegetation;

and

- (c) where the land is a unit defined on a deposited strata plan, its unimproved value is that portion of the unimproved value of the parcel, of which the unit is part, which bears to the total unimproved value of the parcel the same proportion as the unit entitlement of the unit bears to the aggregate unit entitlement of all the units defined on the plan; in this paragraph the terms “unit”, “deposited strata plan”, “parcel” and “unit entitlement” mean, respectively, unit, deposited strata plan, parcel, and unit entitlement as defined in Part XIXB of the Real Property Act, 1886, as amended:

“value” in relation to land means the annual value, the capital value, the site value and the unimproved value 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.

PART II

PART II

ADMINISTRATION

Valuer-General
and Deputy
Valuer-General.

6. (1) The Governor may, by notice published in the *Gazette*, appoint a Valuer-General who shall have the general administration of this Act.

(2) If the Valuer-General is temporarily absent from the duties of his office or if the office of Valuer-General is temporarily vacant, the Governor may, by notice published in the *Gazette*, appoint an officer of the Public Service to be a deputy Valuer-General and he, while so appointed, shall perform all such functions and duties as are imposed on, or assigned to, the Valuer-General by or under this Act.

(3) Where a Deputy Valuer-General is appointed to perform the functions and duties of the Valuer-General, references in this Act to the Valuer-General shall, in relation to those functions or duties, be read as references to the Deputy Valuer-General.

(4) A person appointed Valuer-General, or a deputy Valuer-General under this section must be a person who is qualified for membership of the Commonwealth Institute of Valuers Incorporated.

Delegation.

7. (1) The Valuer-General may, by instrument in writing, delegate any of his powers, authorities, duties and functions (except this power of delegation) under this Act to any other person.

(2) Any such delegation shall not prevent the Valuer-General from acting personally in any matter.

Salary of
Valuer-General.

8. (1) The Valuer-General shall receive a salary at the rate of \$12,350 per annum.

(2) This section shall without further appropriation be sufficient authority for the payment of the salary of the Valuer-General from the general revenue of the State.

Term of
appointment,
etc.

9. (1) The Valuer-General shall be appointed for a term expiring on the day on which he attains the age of sixty-five years.

(2) The Governor may remove the Valuer-General from office upon the presentation of an address by both Houses of Parliament praying for his removal.

(3) The Governor may, at any time suspend the Valuer-General from office on the ground of his incompetence or misbehaviour and upon such suspension—

(a) a full statement of the reason therefor shall be laid before both Houses of Parliament within seven days of the suspension if Parliament is then in session or, if not, within seven days of the commencement of the next succeeding session of Parliament;

and

(b) if within one month of the statement being laid before Parliament, neither House of Parliament presents an address to the Governor praying for the removal of the Valuer-General from office, he shall be restored to office, but if either House does present such an address, the Governor may remove him from office.

(4) The office of Valuer-General shall become vacant if—

(a) he dies;

(b) he resigns his office by written notice addressed to the Governor or his term of office expires;

(c) he is removed from office by the Governor under subsection (2) or (3) of this section;

(d) he becomes bankrupt, applies to take the benefit of any law for the relief of bankrupt or insolvent debtors or compounds with his creditors for less than one hundred cents in the dollar;

(e) he is convicted of any indictable offence or is sentenced to imprisonment for any offence;

(f) he becomes a member of the Parliament of the State or the Commonwealth;

or

(g) he becomes, in the opinion of the Governor, incapable, by reason of mental or physical illness, of further performing his functions and duties under this Act.

(5) Except as provided by this section, the Valuer-General shall not be removed or suspended from office, nor shall the office of Valuer-General become vacant.

10. (1) The Governor may, subject to and in accordance with the Public Service Act, 1967, as amended, appoint such valuers and other officers as he deems necessary for the purposes of this Act.

Appointment
of officers.

(2) A person so appointed shall be subject to the provisions of the Public Service Act, 1967, as amended.

PART III

PART III

VALUATION AND VALUATION ROLLS

General valuation to be made in each area of the State.

11. (1) The Valuer-General shall, as soon as practicable after the commencement of this Act, make or cause to be made a general valuation within each area of the State.

(2) For the purposes of each such general valuation, the Valuer-General shall determine or cause to be determined, with respect to all land subject to the general valuation, the annual value, the capital value, the site value and the unimproved value thereof so far as those values are required by a rating or taxing authority for the purpose of levying or imposing any rate, tax or impost.

(3) A separate valuation roll shall be prepared in respect of each area.

Time as at which value is to be ascertained.

12. Where a general valuation of land is made in an area, any value assigned to land subject to the general valuation, shall be the value thereof as at the date of the completion of the general valuation.

Notice of general valuation to be published in *Gazette*.

13. (1) When a general valuation of land within an area has been made under this Act, the Valuer-General shall cause notice of the making of the general valuation to be published in the *Gazette*.

(2) A notice published under subsection (1) of this section shall specify the area in which the general valuation has been made, and the date of completion of the general valuation.

(3) Upon publication of the notice, the general valuation of land within the area made by the Valuer-General shall come into force and the determinations of value comprising the general valuation shall supersede any previous such determinations in force under this Act.

Frequency of general valuations.

14. (1) A general valuation shall be made within each area at least once during each successive period of five years after the day on which the first general valuation of land within the area comes into force.

(2) If the Valuer-General is of opinion that the value of land within an area has not materially increased or diminished since a previous general valuation thereof, he may, by notice published in the *Gazette*, declare that the valuation roll prepared for the purposes of that

previous general valuation, correctly represents the value of land within the area and such a declaration shall be deemed to constitute a general valuation of the land within the area.

15. (1) The Valuer-General may at any time, value or cause to be valued any land if the land has not previously been valued or separately valued under this Act or if, in his opinion, the value thereof has been materially enhanced or diminished, or such a valuation is, for any reason whatsoever, necessary or expedient.

Valuer-General may value any land.

(2) Where a valuation is made under subsection (1) of this section, the value of the land shall be determined—

(a) if there has been a previous general valuation of land within the same area as that land, in all respects as if that valuation were made in the course of the last preceding general valuation;

or

(b) if there has been no previous general valuation of land within the same area as that land, as the value of the land as at the date of valuation.

(3) Where a valuation is made under this section, notice thereof shall be published in the *Gazette*, and thereupon the value assigned to the land shall supersede the value (if any) previously assigned thereto and shall have the same force and effect as if it had been determined in the course of a general valuation of which notice had been published in the *Gazette*.

(4) A value determined by valuation under this section shall be entered in an appropriate valuation roll.

16. The Valuer-General may, in his discretion, make a separate valuation of any portion of any land or may value any land conjointly with other land.

Valuation may be separate or joint.

17. (1) The Minister administering any Act or department of Government, a rating or taxing authority or a council may request the Valuer-General to value any land for the purposes of that Act, department, authority or council and the Valuer-General upon receipt of that request shall value the land or cause it to be valued as soon as practicable.

Valuation for departments, etc.

(2) If the valuation is to be used for the purpose of levying or imposing any rate, tax or impost upon the land it shall be made and notice thereof shall be published in conformity with the requirements of this Act.

PART III

(3) A valuation, not made for the purpose of levying or imposing any rate, tax or impost upon land, shall not be entered in any valuation roll and the provisions of this Act relating to notice of, and objection and appeal against, valuations shall not apply in respect of such a valuation.

(4) Where the Valuer-General has valued any land in pursuance of a request under subsection (1) of this section, the Valuer-General may recover from any person, authority or council at whose request he has valued the land such fees as may be prescribed, as a debt due to him, in any court of competent jurisdiction.

Form of
valuation roll.

18. A valuation roll shall be in such form as the Valuer-General determines and shall contain the following particulars in respect of land subject to a general valuation—

- (a) the name of the owner and his last postal address of which the Valuer-General has received notice;
 - (b) a description of or reference to the land sufficient to identify it;
 - (c) the annual value, the capital value and the site value and the unimproved value of the land, so far as those values have been determined by the Valuer-General;
- and
- (d) such additional particulars as the Valuer-General may determine.

Amendment to
valuation roll.

19. (1) The Valuer-General shall correct or amend a valuation or entry in a valuation roll if he discovers or receives notice of any error in the valuation or entry.

(2) The Valuer-General shall amend a valuation roll if he receives notice of a change in the ownership of the land to which it relates.

Valuation roll
to be available
for public
inspection.

20. As soon as a valuation roll has been completed by the Valuer-General, the valuation roll, or a true copy thereof, shall—

- (a) be deposited in the office of the Valuer-General;
- and
- (b) be available, free of charge, for public inspection, between the hours of ten o'clock in the forenoon and three o'clock in the afternoon of every day on which the office of the Valuer-General is open for business.

Copies of valuation rolls to be supplied to rating and taxing authorities.

21. The Valuer-General shall, after the completion of a valuation roll for any area or the making of any addition, correction or amendment thereto and upon payment of such fees as may be prescribed—

- (a) furnish the Minister of Works and the Commissioner of Land Tax with a copy (which copy may be in writing or transcribed upon magnetic tape or in such other form as

the Valuer-General may agree upon with the Minister or the Commissioner) of the valuation roll or the addition, correction or amendment thereto;

and

- (b) if the council for the area has, under the provisions of the Local Government Act, 1934, as amended, requested the Valuer-General to supply to it a copy of the valuation roll, furnish the council with a copy (which copy may be in writing or transcribed upon magnetic tape or in such other form as the Valuer-General may agree upon with the Council) of the valuation roll or the addition, correction or amendment thereto.

22. (1) The Valuer-General may adopt any valuation made by a council or any other person or body. Adoption of valuations.

(2) Notice of any such adoption shall be published in the *Gazette*.

(3) Upon publication of a notice under subsection (2) of this section, the valuation shall become the valuation of the Valuer-General of the land to which it relates and shall, subject to correction, alteration or amendment under this Act remain in force until superseded under this Act.

PART IV

PART IV

NOTICES AND OBJECTIONS

Notice of valuation to be served on owner.

23. (1) The Valuer-General shall give to the owner of land valued under this Act, notice of the valuation.

(2) A notice under subsection (1) of this section shall be in writing and in the prescribed form and shall contain the prescribed particulars and shall be served upon the owner of the land.

(3) A valuation shall not be invalid, nor shall its operation be affected, by reason only of a failure to give notice in accordance with this section.

Objections to valuation.

24. A person who is dissatisfied with a valuation of land made under this Act may, within sixty days, of the service upon him of a notice under this Part, serve upon the Valuer-General, personally or by post, a written objection to the valuation which shall contain a full and detailed statement of the grounds upon which the objection is based.

Valuer-General to consider and decide upon objection.

25. (1) The Valuer-General shall, as soon as practicable, consider any objection made under this Act and may either allow or disallow the objection.

(2) On the determination of any such objection, the Valuer-General shall serve upon the person by whom the objection was made notice in writing of his decision thereon and, if he decides to allow an objection, either wholly or in part, he shall alter the valuation and valuation roll to conform with his decision.

(3) Where the Valuer-General disallows an objection wholly or in part, the person by whom the objection was made may in accordance with the appropriate rules of the Supreme Court, appeal against the decision of the Valuer-General to the Land and Valuation Court.

(4) The right of a rating or taxing authority or a council to recover any rate, tax or impost shall not be suspended by reason only of an objection or appeal under this section and the authority or council may recover the rate, tax or impost on the assumption that the valuation is correct, but in the event of a valuation being altered, a due adjustment shall be made and any amount paid in excess of the amount that might lawfully have been recovered on the basis of the altered valuation shall be refunded and if, on the basis of the altered valuation, a greater amount than that actually recovered might lawfully have been recovered, the difference may be recovered as arrears.

PART V

PART V

MISCELLANEOUS

26. (1) For the purposes of this Act, the Valuer-General or a person authorized in writing by him may—

Access to land, etc.

(a) enter upon any land and make any inspection, measurement or survey necessary or expedient to determine the value of the land;

and

(b) put to the owner or occupier of the land or any person thereupon any questions relating to the value of the land.

(2) A person shall not hinder or obstruct the Valuer-General or a person authorized in writing by him in the exercise of the powers conferred by subsection (1) of this section or refuse or fail truthfully to answer a question lawfully put to him under that subsection.

Penalty: Fifty dollars.

27. (1) The Valuer-General and any person authorized in writing by him shall have full and free access to all maps, plans, documents and books that are relevant to the determination of the value of any land, in the possession or power of any department of Government or any council within the State.

Access to documents in possession of public authorities.

(2) A person shall not prevent or attempt to prevent the Valuer-General or a person authorized in writing by him from having access to any such maps, plans, documents or books.

Penalty: Fifty dollars.

28. (1) The Valuer-General may, for the purposes of this Act, serve upon the owner of any land such forms as may be prescribed to be completed and returned to the Valuer-General within such time as the Valuer-General may determine, and specifies upon the forms.

Returns.

(2) The forms shall contain such questions as may be prescribed with reference to the area, situation, quality and use of the land, the nature of any improvements thereupon, the nature of any tenancies to which the land or any part of it is subject and to such other matters as may be prescribed.

(3) The Valuer-General may, if he thinks fit, require any person by whom a form is completed and returned under this section to verify the contents thereof by statutory declaration.

(4) A person shall not fail to complete and return a form served upon him under subsection (1) of this section, or return a form containing information that is false or misleading in any material particular, or fail to comply with a requirement made under subsection (3) of this section.

Penalty: Fifty dollars.

PART V

Notice of sale, transfer or acquisition of land to be given.

29. (1) Subject to subsection (2) of this section, whenever any land is sold or the title to any land is transferred, the vendor or transferor shall, within thirty days after the completion of the sale or transfer, give to the Valuer-General a notice containing prescribed particulars of the transaction in writing.

(2) Subsection (1) of this section does not apply in respect of land that has been brought under the provisions of the Real Property Act, 1886, as amended.

(3) Whenever any land is compulsorily acquired by or under the authority, or for the purposes, of any Act, the person by whom the land is so acquired, shall, within thirty days of the date of acquisition, give to the Valuer-General notice in writing of the acquisition of the land.

(4) Whenever any land is subdivided or re-subdivided, the person upon whose application the subdivision or re-subdivision of the land was effected shall forthwith give notice of the subdivision or re-subdivision in writing and in the prescribed form and supply to the Valuer-General such other plans or documents relating to the subdivision or re-subdivision as may be prescribed.

Penalty: Fifty dollars.

Summary procedure.

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

Service of notices.

31. A notice that the Valuer-General is required to serve upon any person by or under this Act, may be served upon that person—

(a) personally;

(b) by post;

or

(c) by affixing it in some conspicuous place upon the land to which it relates.

Copies of or extracts from entries in valuation rolls.

32. (1) Upon the application in writing of any person and upon payment of the prescribed fee, 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 under the hand of 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 the provisions of this Act.

Financial provision.

33. (1) All moneys paid to or recovered by the Valuer-General under this Act, shall be paid to the Treasurer of the State and shall form part of the general revenue thereof.

(2) The moneys required for the purposes of this Act (except moneys for the appropriation of which other provision has been made in this Act) shall be paid out of moneys provided by Parliament for those purposes.

34. The Governor may make all such regulations as he deems Regulations. necessary or expedient for the purposes of this Act, and, without limiting the generality of the foregoing, those regulations may—

(a) prescribe and provide for the recovery of fees for the purposes of this Act;

and

(b) prescribe any form for the purposes of this Act.

In the name and on behalf of Her Majesty, I hereby assent to this Bill.

M. L. OLIPHANT, Governor