

**Version No. 120**  
**Valuation of Land Act 1960**  
**No. 6653 of 1960**

Version incorporating amendments as at 2 July 2008

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An Act to provide for the Appointment of a Valuer-general and a Valuers' Qualification Board, and to make further Provision with regard to the Valuation of Land by Municipalities, and for other purposes.

Long title amended by No. 8181 s. 2(1)(Sch. item 198).

**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 Victoria in this present Parliament assembled and by the authority of the same as follows (that is to say):**

**1 Short title and commencement**

- (1) This Act may be cited as the **Valuation of Land Act 1960**.
- (2) This Act shall come into operation on a day to be fixed by proclamation of the Governor in Council published in the Government Gazette and different days may be so fixed for different Parts or sections of this Act.

\* \* \* \* \*

S. 1(3) amended by Nos 7276 s. 2(a), 8405 s. 5(a)(b), repealed by No. 121/1986 s. 112.

s. 2

## 2 Definitions

S. 2  
amended by  
No. 55/1989  
s. 5(1)(a).

- (1) In this Act unless inconsistent with the context or subject-matter—

*area* means the territory within which a rating authority levies rates or taxes;

S. 2(1) def. of  
*capital improved value*  
inserted by  
No. 55/1989  
s. 5(1)(b).

*capital improved value* means the sum which land, if it were held for an estate in fee simple unencumbered by any lease, mortgage or other charge, might be expected to realize at the time of valuation if offered for sale on any reasonable terms and conditions which a genuine seller might in ordinary circumstances be expected to require;

S. 2(1) def. of  
*Commissioner*  
inserted by  
No. 3/2004  
s. 15(a).

*Commissioner* means Commissioner of State Revenue under the **Taxation Administration Act 1997**;

S. 2(1) def. of  
*council*  
substituted by  
No. 12/1989  
s. 4(1)(Sch. 2  
item 125.1).

*council* has the same meaning as in the **Local Government Act 1989**;

S. 2(1) def. of  
*estimated annual value*  
inserted by  
No. 55/1989  
s. 5(1)(c) (as  
substituted by  
No. 78/1991  
s. 15(a)),  
amended by  
No. 91/1994  
s. 4(a).

*estimated annual value* of any land, means the rent at which the land might reasonably be expected to be let from year to year (free of all usual tenants' rates and taxes) less—

- (a) the probable annual average cost of insurance and other expenses (if any) necessary to maintain the land in a state to command that rent (but not including the cost of rates and charges under the **Local Government Act 1989**); and

- (b) the land tax that would be payable if that land was the only land its owner owned;

***farm land*** means any rateable land—

- (a) that is not less than 2 hectares in area; and
- (b) that is used primarily for grazing (including agistment), dairying, pig-farming, poultry-farming, fish-farming, tree-farming, bee-keeping, viticulture, horticulture, fruit-growing or the growing of crops of any kind or for any combination of those activities; and
- (c) that is used by a business—
- (i) that has a significant and substantial commercial purpose or character; and
- (ii) that seeks to make a profit on a continuous or repetitive basis from its activities on the land; and
- (iii) that is making a profit from its activities on the land, or that has a reasonable prospect of making a profit from its activities on the land if it continues to operate in the way that it is operating;

S. 2(1) def. of *farm land* inserted by No. 55/1989 s. 5(1)(c), substituted by No. 91/1994 s. 4(b).

***general valuation*** means a valuation of all the rateable land in the area of a rating authority or in any one or more subdivisions of such an area and includes any valuation made pursuant to subsection (2) of section eight of this Act;

S. 2(1) def. of *general valuation* inserted by No. 6825 s. 2, amended by No. 55/1989 s. 11(2)(a).

s. 2

S. 2(1) def. of *improvements* inserted by No. 55/1989 s. 5(1)(d) (as amended by No. 81/1989 s. 3 (Sch. item 56)), amended by No. 10/1996 s. 27(1).

*improvements*, for the purpose of ascertaining the site value of land, means all work actually done or material used on and for the benefit of the land, but in so far only as the effect of the work done or material used increases the value of the land and the benefit is unexhausted at the time of the valuation, but, except as provided in subsection (2AA), does not include—

- (a) work done or material used for the benefit of the land by the Crown or by any statutory public body; or
- (b) improvements comprising—
  - (i) the removal or destruction of vegetation or the removal of timber, rocks, stone or earth; or
  - (ii) the draining or filling of the land or any retaining walls or other works appurtenant to the draining or filling; or
  - (iii) the arresting or elimination of erosion or the changing or improving of any waterway on or through the land—

unless those improvements can be shown by the owner or occupier of the land to have been made by that person or at that person's expense within the fifteen years before the valuation;

S. 2(1) def. of *mortgage* inserted by No. 55/1989 s. 5(1)(d).

*mortgage* includes every charge upon land which is registered under any Act relating to the registration of deeds or instruments affecting title to land, and includes a transfer or conveyance to a registered building society, subject to a deed of defeasance in favour of a borrower;

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S. 2(1) def. of *municipality* repealed by No. 12/1989 s. 4(1)(Sch. 2 item 125.2).

*net annual value* of any land, means—

S. 2(1) def. of *net annual value* inserted by No. 55/1989 s. 5(1)(e) (as amended by No. 78/1991 s. 15(b)).

- (a) except in the case of the lands described in paragraphs (b) and (c)—
  - (i) the estimated annual value of the land; or
  - (ii) five per centum of the capital improved value of the land—  
(whichever is the greater); or
- (b) in the case of any rateable land which is—
  - (i) farm land; or
  - (ii) a house, flat or unit (other than an apartment house, lodging house or boarding house) in the exclusive occupation of the owner and used for residential purposes; or
  - (iii) a house or unit (other than an apartment house, lodging house or boarding house) in the exclusive occupation of a tenant and used for residential purposes; or
  - (iv) a residential unit in respect of which a residence right in a retirement village (as defined in the **Retirement Villages Act 1986**) exists—  
five per centum of the capital improved value of the land; or



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- (c) in the case of parklands, reserves or other lands owned by the Crown or any statutory authority, occupied (other than under any lease) for pastoral purposes only—the estimated annual value of it;

*owner* in relation to any land, means the person who is entitled to receive the rack-rent for the land or who, if the land were let at a rack-rent, would be entitled to receive the rent;

*Part* means Part of this Act;

*prescribed* means prescribed by this Act or by regulations under this Act;

*rating authority* means—

- (a) any council in respect of its powers under any Act;
- (b) any Authority under the **Water Act 1989**;

\* \* \* \* \*

- (d) Melbourne Water Corporation;
- (e) the Minister responsible for administering section 139 of the **Water Industry Act 1994**, when exercising the power to levy rates under that section;
- (f) the Commissioner;
- (g) any other authority which levies rates or taxes and is prescribed for the purpose by proclamation of the Governor in Council published in the Government Gazette;

S. 2(1) def. of *rating authority* amended by Nos 81/1989 s. 3(Sch. item 55(a)(b)), 105/1995 s. 4, 40/1997 s. 138(Sch. 2 item 16.1), 66/2000 s. 56, 3/2004 s. 15(b).

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S. 2(1) def. of *registered valuer* inserted by No. 8649 s. 2, repealed by No. 91/1994 s. 3(1)(a).

*residential use land* means any rateable land—

S. 2(1) def. of *residential use land* inserted by No. 55/1989 s. 5(1)(f).

- (a) which is a unit or self-contained dwelling-house used solely for residential purposes; and
- (b) which is situated in the municipal district of a council in which rates are levied in whole or in part on the site value of rateable land; and
- (c) the site value of which, or in the case of a unit, the site value of the larger property of which the unit forms a part, has been declared by a valuer responsible for making valuations within the municipal district concerned to have been materially increased by reason that it is suitable for development or further development which is allowed by or pursuant to any relevant planning scheme;

*site value* of land, means the sum which the land, if it were held for an estate in fee simple unencumbered by any lease, mortgage or other charge, might in ordinary circumstances be expected to realise at the time of the valuation if offered for sale on such reasonable terms and conditions as a genuine seller might be expected to require, and assuming that the improvements (if any) had not been made;

S. 2(1) def. of *site value* inserted by No. 55/1989 s. 5(1)(f).

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S. 2(1) def. of  
*transmission  
easement*  
inserted by  
No. 3/2004  
s. 15(a),  
amended by  
No. 88/2005  
s. 117(Sch. 2  
item 10.1).

*transmission easement* has the same meaning as  
in the **Land Tax Act 2005**;

S. 2(1) def. of  
*transmission  
easement  
holder*  
inserted by  
No. 3/2004  
s. 15(a),  
amended by  
No. 88/2005  
s. 117(Sch. 2  
item 10.1).

*transmission easement holder* has the same  
meaning as in the **Land Tax Act 2005**;

S. 2(1) def. of  
*unit*  
inserted by  
No. 55/1989  
s. 5(1)(f),  
amended by  
No. 22/2006  
s. 8(1).

*unit* means—

- (a) a unit on a registered plan of strata subdivision subject to Schedule 2 to the **Subdivision Act 1988**; and
- (b) a stratum estate within the meaning of the **Transfer of Land Act 1958**; and
- (c) a building or part of a building in the exclusive occupation of a person who is entitled to occupation by virtue of being a shareholder in a company which owns the building or a tenant of such a shareholder; and
- (d) a residential unit in respect of which a residence right in a retirement village under the **Retirement Villages Act 1986** is in force;

***urban farm land*** means any farm land the site value or net annual value of which has been declared by the valuer appointed by the Council to make the general or supplementary valuation to have been materially increased—

S. 2(1) def. of *urban farm land* inserted by No. 55/1989 s. 5(1)(f).

- (a) by reason of its proximity to land which has been or is being developed for residential, industrial, commercial or other urban purposes; or
- (b) by reason of its proximity to land which has been or is being subdivided into allotments used or intended to be used predominantly for recreational or residential purposes—

and on which in the opinion of the valuer any farming operations would be ancillary to the predominant use of the land.

- (2) In estimating the value of improvements on any land for the purpose of ascertaining the site value of the land, the value of the improvements is the sum by which the improvements upon the land are estimated to increase its value if offered for sale on such reasonable terms and conditions as a genuine seller might in ordinary circumstances be expected to require.

S. 2(2) inserted by No. 55/1989 s. 5(1)(f).

- (2AA) Works relating to a port, being buildings, breakwaters, berths, wharfs, aprons, canals or associated works are improvements within the meaning of this Act.

S. 2(2AA) inserted by No. 10/1996 s. 27(2).

- (2A) In determining the estimated annual value of any land, the rent at which the land might reasonably be expected to be let from year to year is to be taken to be the annual rent at which the land might reasonably be let at the usually prevailing terms and conditions.

S. 2(2A) inserted by No. 55/1989 s. 5(1)(f) (as amended by No. 78/1991 s. 15(c)).

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S. 2(3)  
inserted by  
No. 55/1989  
s. 5(1)(f).

(3) If it is necessary to determine the capital improved value or site value of any rateable land in respect of which any person is liable to be rated, but which forms part of a larger property, the capital improved value and site value of each part are as nearly as practicable the sum which bears the same proportion to the capital improved value and site value of the whole property as the estimated annual value of the portion bears to the estimated annual value of the whole property.

S. 2(4)  
inserted by  
No. 55/1989  
s. 5(1)(f).

(4) If it is necessary to determine the site value of a unit described in paragraph (a) or (b) of the definition of *unit* in subsection (1), subsection (3) applies, and a unit forms part of a larger property which is the land comprised in the strata subdivision.

S. 2(5)  
inserted by  
No. 55/1989  
s. 5(1)(f),  
amended by  
No. 22/2006  
s. 8(2).

(5) If it is necessary to determine the capital improved value or site value of a lot or lots on a registered cluster plan subject to Schedule 2 to the **Subdivision Act 1988**, the rateable land includes any interest in common property and accessory lots, but does not form part of a larger property.

S. 2(6)  
inserted by  
No. 55/1989  
s. 5(1)(f).

(6) Despite anything in this Act or the **Local Government Act 1989**, the capital improved value and the site value of any rateable land which is, or part of which is, land which is the subject of a covenant under subsection (1) of section 3A of the **Victorian Conservation Trust Act 1972** is calculated on the basis that the owner of the land is bound by that covenant as to the development or use of the land or part of the land.

S. 2(7)  
inserted by  
No. 55/1989  
s. 5(1)(f),  
amended by  
No. 76/1998  
s. 16.

(7) If any area of land which is not less than 4 hectares in size is planted after the commencement of the **Forests Act 1907** with trees approved of by the Secretary within the meaning of the **Conservation, Forests and Lands Act 1987** as being suitable for mining or

commercial purposes, and those trees are planted not more than 3 metres apart from each other, in computing the net annual value or capital improved value of that area of land, the increase in the value of the area of land by reason of the trees planted on it must not be taken into consideration.

(8) Despite anything in this Act or the **Local Government Act 1989**, the capital improved value, net annual value and site value of any rateable land which is a registered place within the meaning of the **Heritage Act 1995** or on which there is situated a building which is included in the Heritage Register established under that Act must be calculated on the basis—

S. 2(8)  
inserted by  
No. 55/1989  
s. 5(1)(f),  
amended by  
No. 93/1995  
s. 218(1)  
(Sch. 2  
item 8.1(a)).

(a) as to the part actually occupied by the building included in the Heritage Register established under the **Heritage Act 1995**—

S. 2(8)(a)  
amended by  
No. 93/1995  
s. 218(1)  
(Sch. 2  
item 8.1(b)).

(i) that the land may be used only for the purpose for which it was used at the date of valuation; and

(ii) that all improvements on that land as at the date of valuation may be continued and maintained in order that the use of the land referred to in subparagraph (i) may be continued; and

(iii) that no improvements, other than those referred to in subparagraph (ii), may be made to or on that land; or

(b) as to any part (not actually occupied by the building which is included in the Heritage Register and which is not land that is included in the Heritage Register) that the building which is included in the Heritage Register cannot be removed or demolished and that any land referred to in paragraph (c)

S. 2(8)(b)  
substituted by  
No. 93/1995  
s. 218(1)  
(Sch. 2  
item 8.1(c)).

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must not be subdivided or developed unless a permit to subdivide or develop the land has been granted by the Heritage Council; or

S. 2(8)(c)  
amended by  
No. 93/1995  
s. 218(1)  
(Sch. 2  
item 8.1(d)  
(i)(ii)).

- (c) as to any land that is included in the Heritage Register established under the **Heritage Act 1995** that the land cannot be subdivided or developed or if a permit to subdivide or develop the land has been granted by the Heritage Council, that it can be subdivided or developed only in accordance with that permit.

S. 2(9)  
inserted by  
No. 55/1989  
s. 5(1)(f) (as  
amended by  
No. 86/1989  
s. 26(2) (as  
amended by  
No. 48/1991  
s. 66(3)(a))),  
amended by  
No. 91/1994  
s. 38(a).

- (9) If—
- (a) a planning scheme under the **Planning and Environment Act 1987** prohibits the pulling down or removal of a building; or
- (b) a planning scheme under the **Planning and Environment Act 1987** provides that a permit is required before a building may be pulled down or removed and—
- (i) the responsible authority has refused to grant a permit; or
- (ii) the Administrative Appeals Tribunal or the Victorian Civil and Administrative Tribunal has directed that no permit issue—

S. 2(9)(b)(ii)  
amended by  
No. 10/2005  
s. 3(Sch. 1  
item 23).

then despite anything in the **Local Government Act 1989** or this Act the capital improved value, net annual value and site value of any rateable land that includes the building must be calculated on the basis that the building cannot be pulled down or removed.

(10) Despite anything in this Act or the **Local Government Act 1989**—

S. 2(10)  
inserted by  
No. 55/1989  
s. 5(1)(f).

- (a) the capital improved value and site value of any parklands, reserves or other lands owned by the Crown or any statutory authority which are occupied (otherwise than under any lease) for pastoral purposes only are twenty times the net annual value; and
- (b) the capital improved value and site value of unused roads and water frontages licensed under the **Land Act 1958** or any corresponding previous enactment are twenty times the annual licence fee payable for them under that Act.

S. 2(10)(b)  
amended by  
No. 96/1994  
s. 58(a)(b).

**2A Determination of estimated annual value**

S. 2A  
inserted by  
No. 105/1995  
s. 3.

- (1) Despite any law to the contrary, in determining the estimated annual value of any land for any valuation used by a rating authority for a rating period which commenced before, on or after 1 October 1995 no deduction is to be made for—
  - (a) any provision, allowance or notional contribution to a sinking fund for the renewal or replacement of any building, fitting, fixture or other improvement on that land; or
  - (b) any provision or allowance or setting aside of an amount for depreciation of any building, fitting, fixture or other improvement on that land.
- (2) Nothing in subsection (1) affects—
  - (a) the rights or obligations of the parties in the proceeding known as **The Shell Co. of Australia Limited and Number 1 Spring Street Pty. Ltd. v City of Melbourne** (Number 5994 of 1994) in the Supreme Court of Victoria;



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(b) the determination of the estimated annual value of any land in any proceeding relating to an objection, or an objection requested to be treated as an appeal, to the valuation of that land for a rating period commencing before 1 October 1995 if—

- (i) the objection or appeal has been lodged before 18 October 1995; and
- (ii) the proceeding has not been finally determined before that time—

to the extent that the proceeding relates to the same rating period as the objection or appeal.

(3) Nothing in this section applies to the determination of the estimated annual value of any land in relation to any rating period which commenced—

- (a) after the rating period which was the subject of the proceeding referred to in subsection (2)(a); or
- (b) after the rating period referred to in subsection (2)(b) which was the subject of the proceeding—

but before 1 October 1995 with respect to the parties in those proceedings.

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**PART I—VALUER-GENERAL**

**3 Valuer-general and other employees**

- (1) A valuer-general, a deputy valuer-general and any employees that are required for the administration of this Act are to be employed under Part 3 of the **Public Administration Act 2004**.
- S. 3(1)  
amended by  
Nos 9427  
s. 3(Sch. 2  
item 15),  
91/1994  
s. 38(b)(i)(ii),  
substituted by  
No. 46/1998  
s. 7(Sch. 1),  
amended by  
No. 108/2004  
s. 117(1)  
(Sch. 3  
item 213).
- \* \* \* \* \*
- (2) For the purposes of this Act valuers may be employed on a basis of payment by fees to make valuations in special cases or to advise in respect of such valuations.
- S. 3(2)  
amended by  
No. 8649  
s. 3(a),  
repealed by  
No. 91/1994  
s. 3(1)(b).
- (3) For the purposes of this Act valuers may be employed on a basis of payment by fees to make valuations in special cases or to advise in respect of such valuations.
- S. 3(3)  
amended by  
Nos 8649  
s. 3(b),  
91/1994  
s. 3(1)(c).
- (4) With the approval of the Minister administering the Department concerned the services of any employee in any other Department or the Public Service may be used for the purposes of this Act.
- S. 3(4)  
amended by  
Nos 78/1991  
s. 28(3)(a),  
46/1998  
s. 7(Sch. 1).
- (5) Upon payment of such fees as may be set by the valuer-general the valuer-general the deputy valuer-general or any valuer nominated by the valuer-general may make valuations of land at the request of—
- S. 3(5)  
inserted by  
No. 7762 s. 2,  
amended by  
Nos 55/1989  
s. 11(2)(b),  
91/1994  
s. 5(a).

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S. 3(5)(a)  
amended by  
No. 46/1998  
s. 7(Sch. 1).

- (a) a Minister or the permanent head of any government department or the principal officer of any public office or any officer authorized by the Minister, the Department Head or the principal officer (whichever case is applicable) to make the request;
- (b) the secretary or other similar officer of an authority constituted for any public purpose; or
- (c) the owner of the land or his legal representative—

S. 3(5)(c)(i)  
amended by  
No. 8649  
s. 3(c),  
substituted by  
No. 79/2000  
s. 285(Sch. 1  
item 9).

- (i) where the valuation is required for determining, for the purposes of the **Duties Act 2000** or any corresponding previous enactment, the value of any land that is the subject of settlement or gift or for taxation purposes; or
- (ii) for the purpose of settling any dispute as to the value of the land where both parties to the dispute have agreed that the valuer-general should make such a valuation.

S. 3A  
inserted by  
No. 6825 s. 3,  
amended by  
No. 7315  
s. 5(1),  
substituted by  
No. 7762 s. 3.

**3A Access to lands, buildings etc.**

S. 3A(1)  
amended by  
Nos 55/1989  
s. 11(4),  
46/1998  
s. 7(Sch. 1) (as  
amended by  
No. 12/1999  
s. 3(Sch. 1  
item 29)).

- (1) The valuer-general the deputy valuer-general and any valuer appointed or employed pursuant to the provisions of this Act or the **Local Government Act 1989** may, when reasonably necessary for the purposes of any valuation, enter at all reasonable hours in the daytime into and upon any land building or premises and inspect the same without liability for trespass, may put either verbally or in writing to the owner or his agent or the person in

occupation or charge of that land building or premises any relevant questions to enable the making of a true and correct valuation, and may, in the case of a valuation made pursuant to paragraph (a) or (b) of subsection (5) of section 3, inspect any books documents and papers for the purpose of such valuation and without charge take extracts therefrom.

- (2) If after being informed of the purpose in desiring to enter and inspect the land building or premises or in putting the questions or in seeking to inspect such books documents or papers relevant to the making of a true and correct valuation, and of the authority so to do, any such owner agent or person refuses or fails to allow such entry or inspection, or refuses or wilfully omits to answer to the best of his knowledge or belief any such question either verbally or in writing as the questioner may have requested, or wilfully makes any false answer or statement in reply to that question, or refuses to allow such books documents or papers to be inspected or extracts taken therefrom, he shall be guilty of an offence against this Act and liable to a penalty not exceeding 2 penalty units.

S. 3A(2)  
amended by  
No. 10/2004  
s. 15(Sch. 1  
item 33.1(a)  
(b)).

- (3) Every person appointed or employed pursuant to section 3 for the purposes of this Act—

S. 3A(3)  
amended by  
Nos 8649  
s. 4(a),  
46/1998  
s. 7(Sch. 1) (as  
amended by  
No. 12/1999  
s. 3(Sch. 1  
item 29)).

- (a) shall maintain and aid in maintaining the secrecy of all matters related to any information obtained or documents created by the valuer-general for the purpose of providing valuation advice and shall not communicate any such matter to any person

S. 3A(3)(a)  
amended by  
Nos 8649  
s. 4(b),  
55/1989 s. 6.

whomsoever except for the purposes of this Act; and

S. 3A(3)(b)  
amended by  
No. 57/1989  
s. 3(Sch. item  
208.1).

(b) shall take such oath of fidelity and secrecy as may be prescribed, and the oath may be administered by the valuer-general the deputy valuer-general or a magistrate.

S. 3A(4)  
amended by  
No. 10/2004  
s. 15(Sch. 1  
item 33.2(a)  
(b)).

(4) A person required under this section to take an oath who acts in the execution of the provisions of subsection (3) before he has taken such oath shall be guilty of an offence against this Act and liable to a penalty not exceeding 4 penalty units.

S. 3A(5)  
amended by  
No. 10/2004  
s. 15(Sch. 1  
item 33.3(a)  
(b)).

(5) A person required under this section to take an oath who wilfully acts in contravention of the true intent of such oath shall be guilty of an offence against this Act and liable to a penalty not exceeding 10 penalty units or imprisonment not exceeding 12 months or both.

S. 3A(6)  
inserted by  
No. 52/1998  
s. 308.

(6) Despite subsection (3), the Secretary of the Department administering this Act has access to any material that is—  
(a) required by the Secretary for the purposes of the **Freedom of Information Act 1982**; and  
(b) prepared under or for the purposes of this Act.

#### 4 Power of delegation

(1) For the purposes of carrying out the objects and purposes of this Act and exercising his powers duties and responsibilities hereunder, the valuer-general is hereby authorized with the approval of the Minister to delegate to the deputy valuer-general or to any other person holding an office of valuer under this Act any of his powers duties and functions under this Act.

- (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 made 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 or performance of any power duty or function by the valuer-general.

## 5 Functions of valuer-general

S. 5  
amended by  
No. 7235  
s. 3(a).

- (1) The functions of the valuer-general shall be—
  - (a) to carry out the duties conferred on him by this Act;
  - (b) to collect and collate such evidence as he thinks necessary or desirable to assist valuers in the making of valuations;
  - (c) to make available to valuers any evidence that may be of assistance in the making of valuations;
  - (d) generally to investigate and report to the Minister on any matter he considers likely to improve the standard of valuing in Victoria.
- (2) Upon payment of such fees as may be set by the valuer-general the valuer-general may subject to and in accordance with any written policy directions of the Minister supply to any person any information in his possession as to the details of any sale or transfer of land or of an interest in land.

S. 5(2)  
inserted by  
No. 7235  
s. 3(b),  
amended by  
Nos 9225  
s. 3(a),  
91/1994  
s. 5(b).

\* \* \* \* \*

S. 5(3)  
inserted by  
No. 8/1988  
s. 3,  
repealed by  
No. 91/1994  
s. 5(c).

s. 5A

S. 5A  
inserted by  
No. 7333 s. 3.

## 5A Determining value of land

- (1) Unless otherwise expressly provided where pursuant to the provisions of any Act a court board tribunal valuer or other person is required to determine the value of any land, every matter or thing which such court board tribunal valuer or person considers relevant to such determination shall be taken into account.
- (2) In considering the weight to be given to the evidence of sales of other lands when determining such value, regard shall be given to the time at which such sales took place, the terms of such sales, the degree of comparability of the lands in question and any other relevant circumstances.
- (3) Without limiting the generality of the foregoing provisions of this section when determining such value there shall, where it is relevant, be taken into account—
  - (a) the use to which such land is being put at the relevant time, the highest and best use to which the land might reasonably be expected to be put at the relevant time and to any potential use;
  - (b) the effect of any Act, regulation, local law, planning scheme or other such instrument which affects or may affect the use or development of such land;
  - (c) the shape size topography soil quality situation and aspect of the land;
  - (d) the situation of the land in respect to natural resources and to transport and other facilities and amenities;

S. 5A(3)(b)  
amended by  
Nos 45/1987  
s. 205(Sch.  
item 150),  
12/1989  
s. 4(1)(Sch. 2  
item 125.3).

- (e) the extent condition and suitability of any improvements on the land; and
- (f) the actual and potential capacity of the land to yield a monetary return.

\* \* \* \* \*

S. 5A(4)(5) inserted by No. 99/2005 s. 73, expired by force of No. 6653 s. 5A(6).

\* \* \* \* \*

S. 5A(6) inserted by No. 99/2005 s. 73, amended by No. 85/2006 s. 172(1), expired by force of No. 6653 s. 5A(6).

**5B Valuation of transmission easements**

S. 5B inserted by No. 3/2004 s. 16.

- (1) For the purposes of Division 4 of Part 2 of the **Land Tax Act 2005**, the value of a transmission easement is the amount by which it decreases the site value of the land encumbered by it, that is, the amount of the difference between—
  - (a) the sum which would have been the site value of the land encumbered by the transmission easement if that land were not so encumbered; and
  - (b) the site value of that land as so encumbered.

S. 5B(1) amended by No. 88/2005 s. 117(Sch. 2 item 10.2(a)).



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s. 5B

S. 5B(2)  
amended by  
No. 88/2005  
s. 117(Sch. 2  
item 10.2(b)),  
substituted by  
No. 84/2006  
s. 19.

- (2) At the request of the Commissioner, and to enable the Commissioner to assess land tax imposed under Division 4 of Part 2 of the **Land Tax Act 2005**, the valuer-general must cause—
- (a) a valuation of each transmission easement to be made as at 1 January in every even calendar year (subject to subsection (2A)); and
  - (b) the valuation to be given to the Commissioner before 31 December in that year.

S. 5B(2A)  
inserted by  
No. 84/2006  
s. 19.

- (2A) If—
- (a) a transmission easement exists over land in a municipal district; and
  - (b) under section 13DC(4) the Minister has determined a date other than that specified in section 13DC(3) as the date as at which a general valuation of all rateable land within that municipal district must be made—

the valuation of the transmission easement under subsection (2) over land in that municipal district must be made as at the date determined by the Minister under section 13DC(4).

- (3) This section does not apply to a transmission easement—

S. 5B(3)(a)  
amended by  
No. 88/2005  
s. 117(Sch. 2  
item 10.2(c)).

- (a) held by a transmission easement holder exempted by Order in Council under section 87(1)(a) of the **Land Tax Act 2005**; or

S. 5B(3)(b)  
amended by  
No. 88/2005  
s. 117(Sch. 2  
item 10.2(d)).

- (b) exempted by Order in Council under section 87(1)(b) of the **Land Tax Act 2005**.

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**6 Participation in general valuations made by another rating authority**

- (1) A rating authority proposing to make a general valuation of rateable land shall give to the valuer-general and to every other rating authority interested in the valuation of land within its area not less than one month's notice of its resolution to cause such a general valuation to be made.
- (2) Any rating authority may by notice in writing within one month of the receipt of notice of a resolution by any other rating authority to cause a general valuation to be made request the valuer-general to require that general valuation or any specified part of that valuation to show the net annual value, the site value, the capital improved value or any one or more of those values; and the valuer-general shall forthwith request the rating authority which has resolved to cause the general valuation to be made to show such value or values in that valuation and every such request shall be given effect to by the rating authority.
- (3) The additional cost incurred by a rating authority in complying with any such request by the valuer-general shall be met by the rating authority or authorities responsible for that request in such proportions as the valuer-general determines, and any cost so met shall be taken into account in the determination of fees pursuant to section 8AA of this Act.
- (4) A council may require any valuer appointed to value land within the municipality to return in addition to the net annual value the site value and the capital improved value.
- S. 6(1) substituted by No. 6825 s. 4, amended by No. 55/1989 s. 11(2)(c).
- S. 6(2) substituted by No. 6825 s. 4, amended by No. 91/1994 s. 38(c).
- S. 6(3) substituted by No. 6825 s. 4, amended by Nos 7762 s. 4, 8649 s. 7(3), 91/1994 s. 38(d).
- S. 6(4) amended by Nos 12/1989 s. 4(1)(Sch. 2 item 125.4), 91/1994 s. 38(c).

## 7 Valuers to confer

S. 7(1)  
substituted by  
No. 6825  
s. 5(a),  
amended by  
No. 46/1998  
s. 7(Sch. 1).

- (1) Any valuer appointed or employed by a rating authority to carry out a general valuation for the purpose of any rate shall at the request of the valuer-general confer with the valuer-general or any officer or employee nominated by him and with any other valuer designated by the valuer-general as being concerned with the valuations for the purpose of any rate in the area of any other rating authority which is in the general vicinity of the area to be valued.

S. 7(2)  
substituted by  
Nos 6825  
s. 5(a), 7235  
s. 4(a),  
amended by  
No. 8649  
s. 5(a)(i)(ii),  
substituted by  
No. 10107 s. 3,  
amended by  
No. 55/1989  
s. 11(3)(a),  
repealed by  
No. 22/2006  
s. 9.

\* \* \* \* \*

S. 7(2A)  
inserted by  
No. 6825  
s. 5(a),  
amended by  
No. 7762  
s. 5(a).

- (2A) At the conclusion of every general valuation for the purpose of any rate a report of the valuation in the prescribed form shall be submitted to the valuer-general by the valuer within two months of the date on which the valuation was returned to the rating authority which caused it to be made.

S. 7(2B)  
inserted by  
No. 7333  
s. 4(a).

- (2B) Where, after considering the report by the valuer, the valuer-general is satisfied that any part or parts of the general valuation is or are not generally true and correct and that it would be practicable for an amending valuation to be made in respect of such part or parts to render the general valuation generally true and correct, he may so inform the valuer who may return such amending valuation as he considers proper in the circumstances.

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- (2C) The general valuation as varied by such amending valuation shall be deemed to be the general valuation for the purposes of this Act, and the provisions of section 13DF(5) shall extend and apply to such amending valuation in the same manner as to a supplementary valuation made in the circumstances referred to in paragraph (o) of subsection (2) of that section.
- S. 7(2C) inserted by No. 7333 s. 4(a), amended by Nos 8649 s. 5(b)(i)(ii), 55/1989 s. 11(3)(b)(c).**
- (2D) A valuer must comply, as soon as is reasonably possible, with any request for information that the valuer-general makes for the purpose of enabling the valuer-general to fulfil his or her duties under this section.
- S. 7(2D) inserted by No. 91/1994 s. 6.**
- Penalty: 5 penalty units.
- (3) Where, after such steps pursuant to subsections (2B) and (2C) as are appropriate in the circumstances have been taken, the valuer-general is satisfied that any general valuation made for a municipality is not generally true and correct as to any one or more of the bases of value assessed he shall report his opinion to the Minister, and on the recommendation of the Minister the Governor in Council may by Order published in the Government Gazette—
- S. 7(3) amended by No. 6825 s. 5(b), substituted by No. 7235 s. 4(b), amended by No. 7333 s. 4(b).**
- (a) require the council to cause a new valuation to be made forthwith on the appropriate basis or bases of value of all rateable land in the municipal district or in any subdivision thereof; or
- S. 7(3)(a) amended by No. 55/1989 s. 11(2)(d).**
- (b) limit the use of the valuation by the council and any other rating authority as to any one or more of the bases of value assessed to such period as is specified in the Order.

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S. 7(4)  
substituted by  
No. 7235  
s. 4(b),  
amended by  
Nos 7333  
s. 4(b),  
55/1989  
s. 11(3)(d).

(4) Where, after such steps pursuant to subsections (2B) and (2C) as are appropriate in the circumstances have been taken, the valuer-general is satisfied that any general valuation made for a municipality is generally true and correct as to any one or more of the bases of value assessed he shall so certify to the Minister who may by writing under his hand declare that the valuation on any basis so certified is suitable to be adopted and used for the purposes of any rating authority for the full period allowed by Division 3A of Part II or such other Act as applies to any particular rating authority using the valuation.

S. 7(5)  
substituted by  
No. 7235  
s. 4(b).

(5) Any report or declaration made pursuant to subsections (3) or (4) of this section may apply to the whole or any part or parts of the valuation and may deal in different ways with the different parts of the valuation.

S. 7(6)  
substituted by  
No. 7235  
s. 4(b),  
amended by  
No. 7333  
s. 4(c).

(6) Where any valuation made for a council is declared by the Minister to be suitable to be adopted and used for the purposes of every rating authority or where the Governor in Council has permitted a valuation to be used for a limited period any other rating authority shall be entitled to use the valuation in accordance with such declaration or order, but nothing in this section shall prevent the use by any council or rating authority of any valuation before any amending valuation declaration or order is made.

S. 7(7)  
inserted by  
No. 7235  
s. 4(b),  
substituted by  
No. 7762  
s. 5(b),  
amended by  
No. 8649  
s. 5(c).

(7) Where another rating authority wishes to use the whole or part of a valuation made by or for a council it shall so inform the council and the council shall within two months of the return of the valuation or of receiving such request (whichever is the later) supply to the said rating authority a copy certified as a true copy of as much of the valuation as has been requested, and

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such valuation shall be deemed to be the valuation made for the purposes of that rating authority.

**7A Restriction on payment of valuers for general valuations**

S. 7A  
inserted by  
No. 91/1994  
s. 7.

- (1) A council must not pay any valuer who is not a full-time member of the council's staff for any work in respect of a general valuation unless the valuer-general has issued a certificate of satisfactory valuation or valuation progress in respect of the valuation.
- (2) Despite subsection (1), a council may make such a payment if—
  - (a) it notifies the Valuer-general in writing that it intends to do so; and
  - (b) the Valuer-general fails to give it, within 30 days after the notification, either—
    - (i) a certificate of satisfactory valuation or valuation progress; or
    - (ii) a written notice setting out the matters that need to be rectified before he or she will issue such a certificate.

**8 Rating authority may use valuation of another rating authority**

- (1) If the valuer-general is satisfied after due enquiry that any general valuation made by any rating authority (other than a council) is satisfactory for the purposes of another rating authority which desires to adopt and use the valuation he may approve of the adoption and use of the valuation by such other authority and thereupon the first mentioned authority shall supply the other authority with a copy of the valuation certified as a true copy of the valuation and such valuation shall have the same force and effect as if it were

S. 8(1)  
amended by  
Nos 8649 s. 6,  
46/1998  
s. 7(Sch. 1).

**s. 8AA**

made by a valuer duly appointed or employed by the adopting authority.

**S. 8(2)**  
amended by  
No. 55/1989  
s. 11(2)(e)(i).

- (2) If any such valuation does not provide a valuation of all of the rateable land in the area of the rating authority which has adopted it the adopting authority may cause a valuation to be made only of the rateable land which is not included in the valuation and such valuation shall be added to and form part of the valuation already made.

**S. 8(3)**  
amended by  
No. 55/1989  
s. 11(2)(e)(ii).

- (3) If any such valuation extends to rateable land which does not form part of the area of the adopting rating authority only such portion of the valuation as relates to land in such area shall be deemed to have been adopted.

**S. 8(4)**  
repealed by  
No. 7762  
s. 10(2).

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**S. 8AA**  
inserted by  
No. 8649 s. 7.

**8AA Fees for copy of valuation**

**S. 8AA(1)**  
amended by  
No. 55/1989  
s. 11(3)(e).

- (1) A rating authority which has received a certified copy of the whole or part of the valuation from a council pursuant to subsection (7) of section 7 or from a rating authority (other than a council) pursuant to subsection (1) of section 8 shall pay to the council or to the rating authority (as the case requires)—
- (a) upon receipt of the valuation, fees for the use of the valuation as returned; and
  - (b) thereafter, fees in respect of the servicing of the valuation.
- (2) Fees referred to in subsection (1)—
- (a) shall be as agreed upon by the parties or in default of agreement as determined by the valuer-general; and

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(b) shall be payable notwithstanding the provisions of any other Act.

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**S. 8A**  
inserted by  
No. 6825 s. 6,  
amended by  
Nos 7235  
s. 5(a)(b),  
12/1989  
s. 4(1)(Sch. 2  
items 125.8–  
125.18),  
55/1989  
s. 11(2)(f)  
(3)(f)–(h),  
repealed by  
No. 91/1994  
s. 38(e).

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**S. 8B**  
inserted by  
No. 7019 s. 2,  
repealed by  
No. 7762 s. 6.



s. 13DA

Pt 2  
(Heading and  
ss 9–13)  
amended by  
Nos 6825 ss 7,  
8, 6886 s. 3,  
7315 s. 5(1),  
substituted as  
Pt 2 (Heading  
and ss 9–13H)  
by No. 8405  
s. 2..

## PART II—REGISTRATION OF VALUERS

Pt 2 Divs 1–3  
(Headings  
and ss 9–13D)  
repealed.<sup>1</sup>

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Pt 2 Div. 3A  
(Heading and  
ss 13DA–  
13DJ)  
inserted by  
No. 55/1989  
s. 8 (as  
amended by  
No. 78/1991  
ss 16, 17).

### Division 3A—Valuations for Local Government Act 1989

S. 13DA  
inserted by  
No. 55/1989  
s. 8.

#### 13DA Council valuations

S. 13DA(1)  
substituted by  
No. 91/1994  
s. 3(2).

(1) A Council may appoint one or more people to make valuations under this Act for the purposes of the **Local Government Act 1989**.

S. 13DA(1A)  
inserted by  
No. 91/1994  
s. 3(2).

(1A) The Council may only appoint a person who holds the qualifications or experience specified from time to time by the Minister by notice published in the Government Gazette.

(2) If a valuer so qualified and acceptable to the Council is not reasonably available, the valuer-general or a valuer nominated by the valuer-general may make any or all of those valuations.

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S. 13DB  
inserted by  
No. 55/1989  
s. 8,  
repealed by  
No. 91/1994  
s. 8(1).

### 13DC Valuations generally

S. 13DC  
inserted by  
No. 55/1989  
s. 8 (as  
amended by  
No. 78/1991  
s. 16(a)-(f)).

- (1) In every valuation for the purposes of the **Local Government Act 1989**, each separate occupancy on rateable land must be computed at its net annual value, its capital improved value and, if required by a rating authority, its site value.
- (2) A council may use in respect of rateable land within its municipal district valuations in force in respect of that land immediately before the constitution of the council for such period as the latest of the valuations might have been used by the council for which it was made.
- (3) Subject to subsection (4), a council must cause a valuation of all rateable land within its municipal district to be made as at 1 January in every even calendar year and returned to the council before 30 June in that year.
- (4) The Minister, after consultation with the valuer-general, may direct in any particular case or class of case that a general valuation be made as at, and returned before, dates other than those specified in subsection (3).
- (5) In a general valuation, regard must be had to every circumstance affecting the land at the date the valuation is returned that, were it to occur or come into existence subsequently, would be a circumstance in which, under section 13DF(2), a supplementary valuation could be made.
- (6) If several parcels of land in the same municipal district are occupied by the same person and separated from each other only by a road or

S. 13DC(3)  
substituted by  
Nos 17/1998  
s. 3(1),  
22/2006 s. 10.

S. 13DC(4)  
substituted by  
No. 22/2006  
s. 10.

S. 13DC(5)  
substituted by  
Nos 17/1998  
s. 3(2),  
22/2006 s. 10.

**s. 13DC**

railway or other similar area across or around which movement is reasonably possible, the parcels must be regarded as together forming rateable land and valued accordingly.

**S. 13DC(7)  
amended by  
No. 91/1994  
s. 9.**

(7) If any person is liable to be rated in respect of 2 or more unoccupied parcels of land in the same municipal district and the parcels form one continuous area, the parcels must be regarded as together forming rateable land and valued accordingly.

(7A) If a portion of a parcel of land on which a building is erected is occupied separately, or is obviously adapted to being occupied separately, from other land in the parcel, that portion must be regarded as forming a separate rateable property and must be valued accordingly.

(8) If any portion of a parcel or parcels of land forming rateable land for the purposes of a municipal rate or of a rate to be levied by any other rating authority using the valuation is subject—

- (a) to a rate levied in respect of that portion only; or
- (b) to a differential rate which differs from the rate levied in respect of the remainder of that parcel or those parcels—

the value of the land must be apportioned so as to show separately the value of the portion.

(9) If land comprising one undertaking extends continuously beyond the boundaries of any municipal district the value, for the purposes of any rate, of so much of the land as is within any one municipal district, must be assessed as part of the value of the whole of the land.

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**13DD Extension by special order of period for making valuations**

S. 13DD  
inserted by  
No. 55/1989  
s. 8 (as  
amended by  
No. 78/1991  
s. 17(1)  
(a)–(d)).

(1) If a council is of the opinion that no general appreciable change has taken place in the value of rateable land within the municipal district or, having first consulted the Minister, that special circumstances make compliance with section 13DC(2) to (9) unnecessary or impracticable, the council may by resolution (before the end of the second year of the use of the valuation) extend the period of use of the existing valuation for such period not exceeding 2 years as the council thinks fit.

S. 13DD(1)  
amended by  
No. 17/1998  
s. 4(1)(a)(b).

(2) If the period is extended by less than 2 years, the council may by resolution (at least three months before the expiration of any period of extension) from time to time further extend the period but so that the total of the periods of the extension and the further extension or extensions do not exceed 2 years.

S. 13DD(2)  
amended by  
No. 17/1998  
s. 4(1)(b).

(3) The owner or occupier of any rateable land within the municipal district may make a submission under section 223 of the **Local Government Act 1989** in respect of any resolution made under subsection (1) or (2).

(4) A resolution does not have any force or effect unless it (whether with or without variation with respect to the length of the period of extension) is approved by the Governor in Council, who may approve it with a variation providing that the extension is to be for a period other than that set out in the resolution, in which case the resolution as varied has full force and effect.

S. 13DD(5)  
re-numbered  
as s. 13DD(4)  
by No.  
105/1995  
s. 5(a),  
amended by  
No. 17/1998  
s. 4(1)(c)(i)(ii).

s. 13DE

S. 13DE  
inserted by  
No. 55/1989  
s. 8 (as  
amended by  
No. 78/1991  
s. 17(2)).

**13DE Extension by Governor in Council of period for making valuations**

S. 13DE(1)  
amended by  
No. 17/1998  
s. 4(2)(a).

(1) If on the application of a council the Minister is satisfied that it is not reasonably practicable for the council to extend by a resolution under section 13DD the period of use of the last valuation, the Minister may recommend to the Governor in Council that the period be extended for such period as the Minister thinks fit not exceeding 2 years from the date of the expiration of the last valuation or any extension.

S. 13DE(2)  
amended by  
No. 17/1998  
s. 4(2)(b).

(2) The Governor in Council may approve the extension but so that the total of the periods of extension and further extension does not exceed 2 years.

S. 13DF  
inserted by  
No. 55/1989  
s. 8.

**13DF Supplementary valuation**

- (1) Despite anything in this or any other Act, a person referred to in section 13DA may carry out a supplementary valuation for the purposes of the **Local Government Act 1989**.
- (2) A supplementary valuation may be made in any of the following circumstances—
- (a) if any land which should be included in the valuation then in force is not included;
  - (b) if the value of the land is materially altered by the approval of a planning scheme under the **Planning and Environment Act 1987** or an amendment to a planning scheme under that Act, or by the granting, refusal or cancellation of a permit under such a scheme;

- (c) if by reason of the sale of lots, any land in respect of which two or more persons are liable to be rated has been valued together as rateable land;
- (d) if by reason of the purchase of land or any other cause, any land in respect of which only one person is liable to be rated has been valued as if more than one person was liable to be rated;
- (e) if any land has become rateable since the return of the existing valuation;

\* \* \* \* \*

S. 13DF(2)(f) repealed by No. 93/1995 s. 218(1) (Sch. 2 item 8.2(a)).

(g) if by reason of—

- (i) any building on the land being included in the Heritage Register established under that Act; or
 

S. 13DF(2)(g)(i) substituted by No. 93/1995 s. 218(1) (Sch. 2 item 8.2(b)(i)).
- (ii) any building ceasing to be included in the Heritage Register established under that Act; or
 

S. 13DF(2)(g)(ii) amended by No. 93/1995 s. 218(1) (Sch. 2 item 8.2(b)(ii)).
- (iii) the issue of a permit under the **Heritage Act 1995** to remove, demolish or alter a building included in the Heritage Register established under that Act or to subdivide or develop any land—
 

S. 13DF(2)(g)(iii) amended by No. 93/1995 s. 218(1) (Sch. 2 item 8.2(b)(iii)(iv)).

the capital improved value, net annual value or site value of that land has been materially decreased or materially increased;

**s. 13DF**

- (h) if by reason of the destruction or removal of buildings or other improvements on land or by reason of any physical changes of a permanent nature to land or improvements or by the making of roads or any other work of man or by adverse natural causes, the capital improved value, net annual value or site value of that land has been materially decreased;
- (i) if any land or part of any land is burdened by a covenant under section 3A(1) of the **Victorian Conservation Trust Act 1972** or, if upon variation or release of such a covenant, the capital improved value, net annual value or site value of that land has been materially decreased or materially increased;
- (j) if by reason of the erection or construction of buildings or other improvements on land or by reason of any physical changes of a permanent nature to land or improvements or by the making of roads or any other work of man or by favourable natural causes, the capital improved value, net annual value or site value of that land has been materially increased;
- (k) if there has been a change in occupancy which affects the net annual value of the land;

S. 13DF(2)(l)  
repealed by  
No. 22/2006  
s. 11(1)(a),  
new  
s. 13DF(2)(l)  
inserted by  
No. 85/2006  
s. 172(2),  
expired by  
force of  
No. 6653  
s. 13DF(10).

\* \* \* \* \*

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- (m) if by reason of the sale, transfer or conveyance of any land or the transfer, surrender or expiration of a lease of any land there are on the land any of the improvements described in paragraph (b) of the definition of *improvements* in section 2(1) which were not made by the person who is the owner or occupier of the land;
- (n) if for any reason other than a reason referred to in any of paragraphs (a) to (m), the capital improved value, net annual value or site value—
- (i) of any land specified by Order of the Governor in Council published in the Government Gazette; or
  - (ii) of the land in any area specified by Order of the Governor in Council published in the Government Gazette—
- is or is likely to have been materially altered as a consequence of any Act, proclamation, Order in Council, regulation, by-law or local law;
- (o) if any arithmetical error has been made in calculating any valuation upon which any rate is payable or if by reason of any error in describing the land or any matter relating to the land or any improvements to it, an incorrect valuation has resulted.
- (3) Any supplementary valuation when returned and certified by the valuer-general under section 13DFA must be treated as a part of the valuation in force and has the effect of cancelling anything contained in the existing valuation which is not consistent with the supplementary valuation.

S. 13DF(3)  
amended by  
No. 22/2006  
s. 11(1)(b).



**s. 13DF**

**S. 13DF(3A)**  
**inserted by**  
**No. 22/2006**  
**s. 11(2).**

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- (3A) Despite subsection (3), the council that caused the supplementary valuation to be made may, for the purposes of levying or adjusting a municipal rate, use the supplementary valuation before it is certified by the valuer-general.
- (4) If a supplementary valuation has been made in any of the circumstances referred to in subsection (2) other than paragraph (o), the amount of any rate payable in relation to that land must be calculated—
- (a) for any period until the day of that return—by reference to the existing valuation; and
  - (b) from the day after that return for the remainder of the period—upon the supplementary valuation.
- (5) If a supplementary valuation has been made in any of the circumstances referred to in subsection (2)(o), the council may adjust the rate payable retrospectively for any period it considers just.
- (6) The valuer in making a supplementary valuation must—
- (a) have regard to the general levels of value upon which the valuation in force within the municipal district or ward was based; and
  - (b) assess the value that the land to which the supplementary valuation applies would have had if at the time at which the last valuation of the municipal district or ward was made it had been in the condition in which it is at the time of the making of the supplementary valuation, having regard to every circumstance which affects the value of the land at the time of the making of the supplementary valuation, if it is a circumstance requiring the making of a

supplementary valuation of the land under subsection (2).

- (7) A person who is qualified or authorised to make a supplementary valuation, or, if that person is not available, the Chief Executive Officer of the council, may delete from a valuation return any entry for rateable land if the whole of the land has become non-rateable. **S. 13DF(7) amended by No. 105/1995 s. 5(b).**
- (8) The valuer must make entries on the return showing every alteration made on supplementary valuations or on an adjustment or determination of VCAT or the Supreme Court under Part III for as long as the valuation remains in force. **S. 13DF(8) amended by No. 22/2006 s. 11(3).**

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**S. 13DF(9)(10) inserted by No. 85/2006 s. 172(3), expired by force of No. 6653 s. 13DF(10).**

**13DFA Certification of supplementary valuation**

- (1) Within one month after returning a supplementary valuation to the council, the valuer must submit a report of the valuation in the prescribed form to the valuer-general. **S. 13DFA inserted by No. 22/2006 s. 12.**
- (2) If, after considering the report by the valuer, the valuer-general is satisfied that the supplementary valuation is correct, the valuer-general must so certify in writing to the council.
- (3) If, after considering the report by the valuer, the valuer-general is not satisfied that the supplementary valuation is correct, the valuer-general must inform the valuer, who must make a further supplementary valuation in accordance with section 13DF.

**s. 13DG**

- (4) The valuer-general may at any time require the valuer to give further information concerning the supplementary valuation to the valuer-general.
- (5) If, within 2 months after receiving a report on a supplementary valuation, the valuer-general has not certified the valuation or informed the valuer under subsection (3), the valuer-general is deemed to have certified the valuation at the end of that period.
- (6) In calculating the period referred to in subsection (5), any time between the time when the valuer-general requires the valuer to give him or her further information under subsection (4) and the time when that requirement is complied with is not to be counted.

S. 13DG  
inserted by  
No. 55/1989  
s. 8.

**13DG Valuation on union of or annexation by council**

- (1) If a council is one formed by union, the last valuations in force for the united councils are to be treated as one valuation made by the council formed by the union.
- (2) If a council has had annexed to its municipal district part of a former municipal district, the last valuation in force for that part is to be treated as part of the valuation for the council, but this does not affect the time within which the council must make the next valuation of all rateable land in its municipal district.
- (3) If a council has had annexed to its municipal district any area which is not part of a former municipal district—
  - (a) the council must, immediately after the annexation, make a valuation of all rateable land in that area (either separately or together with a valuation for the rateable land in the rest of the council's municipal district); and

- (b) the valuation for that annexed area, if made separately, is to be treated together with any valuation for the rest of the council's municipal district, as the valuation for the council; and
- (c) paragraphs (a) and (b) do not affect the time within which the council must make the next valuation of all rateable land in its municipal district.

**13DH Valuer's powers and duties**

S. 13DH  
inserted by  
No. 55/1989  
s. 8.

- (1) A valuer must return valuations in the prescribed form.
- (2) Before any valuation and return is made the person appointed to make it must make a statutory declaration that the valuation and return will be impartial and true to the best of that person's judgment and will be made by that person or under that person's immediate personal supervision.
- (3) An entry must be made in the minutes of the meetings of the council of the making of the declaration and of its date.

**13DI Return of Chief Executive Officer**

S. 13DI  
inserted by  
No. 55/1989  
s. 8.

- (1) If the valuer appointed to make valuations of rateable land has made and recorded the valuations of all or any of the land, but has not included all the valuations in any return to the council, the Chief Executive Officer of the council may, with the written approval of the valuer-general, prepare and certify a return with respect to those valuations not so included in the form prescribed.

S. 13DI(1)  
amended by  
No. 91/1994  
s. 38(f).

**s. 13DJ**

- (2) Any valuations when certified and returned to the council are as valid as if included in a return certified by the valuer, but in the case of a general valuation must not be used by the council before the valuations of all the land in respect of which the valuer had been appointed have been returned to the council.

S. 13DJ  
inserted by  
No. 55/1989  
s. 8.

**13DJ Person may apply for valuation**

S. 13DJ(1)  
amended by  
No. 91/1994  
s. 38(g)(i)(ii).

- (1) On written application by a person, the Chief Executive Officer of a council must provide the person with a copy of the most recent valuation of any rateable land in the Council's municipal district.

S. 13DJ(2)  
substituted by  
No. 22/2006  
s. 13.

- (2) The copy must specify the date as at which the value was assessed.

- (3) Each application must be accompanied by the prescribed fee for each area of land for which a valuation is required.

Pt 2 Div. 4  
(Heading and  
ss 13E–13G)  
inserted by  
No. 8405 s. 2,  
amended by  
Nos 8817 s. 3,  
55/1989  
s. 11(2)(g),  
repealed by  
No. 91/1994  
s. 3(1)(b).

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Valuation of Land Act 1960  
No. 6653 of 1960  
Part II—Registration of Valuers

**s. 13DH**

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**Pt 2 Div. 5  
(Heading and  
s. 13H)  
inserted by  
No. 8405 s. 2,  
repealed by  
No. 91/1994  
s. 3(1)(b).**

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Valuation of Land Act 1960  
No. 6653 of 1960  
Part III—Objections, Reviews and Appeals

s. 14

Pt 3 (Heading and ss 14–16) amended by No. 6825 s. 9, substituted as Pt 3 (Heading and ss 14–52) by No. 7276, s. 2(b), amended by Nos 7315 s. 5(1), 7333 ss 5, 6, 7762 ss 7–17, 7876 s. 2(3), 8432 s. 3, 8649 ss 9–23, 9225 ss 4–8, 9427 s. 3 (Sch. 2 item 15), 9506 s. 2, 9576 s. 11(1), 9831 s. 12, 9921 s. 255, 110/1986 s. 140(2), 121/1986 s. 112, 50/1988 s. 93(2)(Sch. 2 Pt 2 item 63), 19/1989 s. 16 (Sch. item 56), 55/1989 ss 9, 10, 11(2)(h)–(j), 57/1989 s. 3(Sch. item 208.2), 78/1991 s. 28(3)(c), 91/1994 ss 14–19, 38(h)(i), 105/1995 s. 5(c), 40/1997 s. 138(Sch. 2 item 16.2), substituted as Pt 3 (Headings and ss 14–30) by No. 52/1998 s. 309 (as amended by No. 101/1998 s. 21(d)).

**PART III—OBJECTIONS, REVIEWS AND APPEALS**

**Division 1—Introductory**

Pt 3 Div. 1  
(Heading)  
substituted by  
No. 52/1998  
s. 309.

**14 Definitions**

S. 14  
substituted by  
No. 52/1998  
s. 309.

In this Part—

\* \* \* \* \*

S. 14 def. of  
*Commis-  
sioner*  
repealed by  
No. 3/2004  
s. 17(a).

*Court* means the Supreme Court;

*land* includes any estate or interest in land;

*prescribed amount* means an amount prescribed  
by the regulations for the purposes of this  
Part;

S. 14 def. of  
*prescribed  
amount*  
inserted by  
No. 22/2006  
s. 4.

*relevant taxpayer* means a transmission easement  
holder within the meaning of the **Land Tax  
Act 2005**.

S. 14 def. of  
*relevant  
taxpayer*  
inserted by  
No. 3/2004  
s. 17(b),  
amended by  
Nos 88/2005  
s. 117(Sch. 2  
item 10.3),  
22/2006  
s. 14(a)(i).

\* \* \* \* \*

S. 14 def. of  
*Tribunal*  
repealed by  
No. 22/2006  
s. 14(a)(ii).



s. 15

New Pt 3  
Div. 2  
(Heading)  
inserted by  
No. 52/1998  
s. 309.

S. 15  
substituted by  
No. 52/1998  
s. 309.

## Division 2—Notice of valuations

### 15 Rating authority must give notice of valuation

- (1) A rating authority that makes a valuation or causes a valuation to be made must, in respect of each rate it makes or intends to make, give to the person liable for the payment of that rate—
  - (a) a notice of valuation that—
    - (i) identifies the land in respect of which the rate is or will be payable; and
    - (ii) shows the several bases of value assessed in respect of the land; and
    - (iii) states the date as at which the value of the land was assessed; and
  - (b) a notice that some other authority may use one of the bases of value shown for the purposes of a rate or tax levied by that authority.
- (2) The notice referred to in subsection (1)(b) must be given before or at the same time as the notice referred to in subsection (1)(a).
- (3) If the person liable for payment of the rate is not the occupier of the land, the rating authority must also give the notices referred to in subsection (1) to the occupier.
- (4) This section does not apply in respect of a valuation of a transmission easement made under section 5B.

S. 15(4)  
inserted by  
No. 3/2004  
s. 18.

**15A Commissioner must give notice of valuation of transmission easements**

The Commissioner must, in respect of any land tax payable under Division 4 of Part 2 of the **Land Tax Act 2005**, give a transmission easement holder that is liable for the payment of that tax a notice of valuation that—

- (a) shows the aggregate value assessed in respect of the transmission easements; and
- (b) states the date as at which the aggregate value of the transmission easements was assessed.

**Division 3—Objections**

**16 Who may object?**

- (1) A person aggrieved by a valuation of any land made by or for a rating authority may lodge a written objection with the rating authority on any one or more of the grounds set out in section 17.
- (2) An objection must—
  - (a) contain the prescribed information (if any); and
  - (b) give particulars of the bases of valuation to which objection is made; and
  - (c) state the grounds on which the objection is based.

S. 15A inserted by No. 3/2004 s. 19, amended by No. 88/2005 s. 117(Sch. 2 item 10.4).

New Pt 3 Div. 3 (Heading) inserted by No. 52/1998 s. 309

New s. 16 inserted by No. 52/1998 s. 309.

S. 16(1) amended by No. 71/2004 s. 42(1).

S. 16(2)(a) substituted by No. 22/2006 s. 14(b).

Valuation of Land Act 1960  
No. 6653 of 1960  
Part III—Objections, Reviews and Appeals

**s. 16**

**S. 16(3A)**  
inserted by  
No. 22/2006  
s. 5.

(3) However, a rating authority cannot disallow an objection only because of a failure to comply with subsection (2).

(3A) In addition to the requirements of subsection (2), if—

(a) a ground for the objection is that the value assigned is too high or too low; and

(b) the value assigned is not less than the prescribed amount—

the objection must state the amount that the objector contends is the correct value.

**S. 16(3B)**  
inserted by  
No. 22/2006  
s. 5.

(3B) An amount stated in an objection in accordance with subsection (3A) is not binding on the objector.

**S. 16(4)**  
substituted by  
No. 71/2004  
s. 42(2).

(4) A person who is given a notice of valuation by a rating authority under section 15(1)(a) or (3) is deemed to be a person aggrieved by the valuation whether or not the valuation is used for the purposes of a rate or tax levied by that authority.

**S. 16(5)**  
amended by  
No. 71/2004  
s. 42(3).

(5) A person is deemed to be a person aggrieved by a valuation of land if—

(a) the person is liable for or required to pay any rate or tax in respect of land; and

(b) notice of a valuation of the land has not been given to that person by the rating authority which made it or which caused it to be made.

(6) A person referred to in subsection (5) must give written notice of an objection to the person or body that issued the assessment of the rate or tax and to the rating authority that made the valuation or caused it to be made.

- (6A) A person who has been given a notice of valuation by a rating authority and who is subsequently assessed for land tax based on that valuation is deemed to be a person aggrieved by the valuation when the person receives the notice of assessment. **S. 16(6A) inserted by No. 84/2006 s. 20(1).**
- (6B) Despite subsection (1), a person referred to in subsection (6A) must lodge the objection with the Commissioner, who, if it is lodged within time, must forward the objection to the rating authority that made the valuation or caused it to be made. **S. 16(6B) inserted by No. 84/2006 s. 20(1).**
- (6C) For the purposes of any time period in this Part other than section 18, an objection referred to in subsection (6B) is taken to have been lodged at the time at which the rating authority receives the objection from the Commissioner. **S. 16(6C) inserted by No. 84/2006 s. 20(1).**
- (7) This section does not apply in respect of a valuation of a transmission easement made under section 5B. **S. 16(7) inserted by No. 3/2004 s. 20.**
- (8) This section does not apply in respect of a valuation made by the Commissioner or made for the Commissioner by the valuer-general or a valuer nominated by the valuer-general. **S. 16(8) inserted by No. 84/2006 s. 20(2).**

**Note**

Section 96(1)(ca) of the **Taxation Administration Act 1997** provides for objections to valuations made for the Commissioner by the valuer-general or a valuer nominated by the valuer-general.

**17 Grounds for objection**

**New s. 17 inserted by No. 52/1998 s. 309.**

The grounds for an objection are—

- (a) that the value assigned is too high or too low;
- (b) that the interests held by various persons in the land have not been correctly apportioned;
- (c) that the apportionment of the valuation is not correct;

s. 17A

- (d) that lands that should have been included in one valuation have been valued separately;
- (e) that lands that should have been valued separately have been included in one valuation;
- (f) that the person named in the notice of valuation, assessment notice or other document is not liable to be so named;
- (g) that the area, dimensions or description of the land are not correctly stated in the notice of valuation, assessment notice or other document.

S. 17A  
inserted by  
No. 3/2004  
s. 21.

**17A Objections relating to valuation of transmission easements under section 5B**

- (1) A relevant taxpayer aggrieved by an assessment of the value of a transmission easement for the Commissioner may lodge a written objection with the Commissioner on any one of the grounds set out in subsection (2).
- (2) The grounds for an objection are—
  - (a) that the value assigned to the transmission easement is too high or too low;
  - (b) that the person named in the notice of assessment or valuation is not liable to be so named.

New s. 18  
inserted by  
No. 52/1998  
s. 309,  
amended by  
No. 88/2005  
s. 117(Sch. 2  
item 10.5),  
substituted by  
No. 22/2006  
s. 15.

**18 Time for lodging objection**

An objection must be lodged—

- (a) within 2 months after the notice of valuation is given under section 15(1)(a); or

- (b) in the case of a person referred to in section 16(5)—within 2 months after receiving the notice of assessment of the rate or tax; or
- (c) in the case of a person referred to in section 16(6A)—within 2 months after receiving the notice of assessment of land tax.

S. 18(b)  
amended by  
No. 84/2006  
s. 21(a).

S. 18(c)  
inserted by  
No. 84/2006  
s. 21(b).

**19 Further limitation on lodging of objections if previous objection lodged**

New s. 19  
inserted by  
No. 52/1998  
s. 309.

- (1) If an objection to the valuation of any rateable land is lodged with a rating authority and considered by the valuer of that authority under section 21, a further objection to that valuation cannot be made within 12 months after the lodgement of that objection.
- (2) Subsection (1) applies whether the valuation is used by the rating authority to whom the objection was made or another rating authority.

**20 Exchange of information on certain objections**

New s. 20  
inserted by  
No. 52/1998  
s. 309,  
repealed by  
No. 88/2005  
s. 117(Sch. 2  
item 10.6),  
new s. 20  
inserted by  
No. 22/2006  
s. 6.

- (1) This section applies to an objection if—
- (a) a ground for the objection is that the value assigned is too high or too low; and
- (b) the value assigned is not less than the prescribed amount.
- (2) Within one month after the objection is lodged with the rating authority, the valuer for the authority must give the objector the prescribed information concerning the valuation that is the subject of the objection.
- (3) Within one month after receiving the prescribed information under subsection (2), the objector may lodge a written submission concerning the valuation with the rating authority.

New s. 21  
inserted by  
No. 52/1998  
s. 309,  
substituted by  
No. 22/2006  
s. 6.

## 21 Determination of objection

- (1) An objection must be determined in accordance with section 20 and this section.
- (2) The rating authority must refer the objection to the valuer for that authority, who must provide a reasonable opportunity for the objector to discuss the matter with him or her.
- (3) Within 4 months after receiving the objection, the valuer must—
  - (a) if he or she considers that no adjustment in the valuation is justified—give the objector written notice of that decision; or
  - (b) if he or she considers that an adjustment in the valuation is justified—
    - (i) recommend accordingly to the valuer-general; and
    - (ii) give the objector and the rating authority a copy of the recommendation.
- (4) The valuer-general, after consultation if practical with the valuer, must determine the objection as follows—
  - (a) the valuer-general may disallow the recommended adjustment in whole or part if, in his or her opinion, the adjusted valuation is not correct; or
  - (b) in any other case, the valuer-general must confirm the recommended adjustment.
- (5) Within 2 months after receiving the recommendation, the valuer-general must give written notice of his or her decision to the objector, the valuer and the rating authority.

- (6) Subject to any review or appeal under Division 4, the decision of the valuer-general must be given effect to by the rating authority and every other rating authority using that valuation.
- (7) If section 20 applies, subsection (2) does not require the valuer to provide a reasonable opportunity for the objector to discuss the matter with him or her unless the objector lodges a submission under section 20(3).

**21A Commissioner to be notified of certain objections**

S. 21A  
inserted by  
No. 84/2006  
s. 22.

- (1) This section applies to an objection made by a person referred to in section 16(6A).
- (2) At the same time as, or as soon as practicable after, the valuer or the valuer-general (as the case requires) gives notice to the objector under section 21 of a decision or recommendation on the objection, the valuer or the valuer-general must give a copy of that notice to the Commissioner.

**Division 4—Reviews and appeals**

Pt 3 Div. 4  
(Heading and  
ss 22–27)  
amended by  
No. 52/1998  
s. 309 (as  
amended by  
No. 101/1998  
s. 21(d)),  
substituted by  
No. 22/2006  
s. 16.

**22 Application to VCAT for review**

S. 22  
substituted by  
No. 22/2006  
s. 16.

- (1) An objector who is dissatisfied with the decision of a valuer or the valuer-general on the objection may apply to VCAT for review of the decision.
- (2) If the valuer for a rating authority has not given an objector notice of a decision on the objection or a copy of a recommendation under section 21(3)(b)(ii) within 4 months after the objection



was lodged with the rating authority, the valuer is deemed to have made a decision that no adjustment in the valuation is justified.

- (3) If the valuer-general has not given an objector notice of a decision under section 21(5) within 2 months after a copy of a recommendation was given to the objector under section 21(3)(b)(ii), the valuer-general is deemed to have made a decision disallowing the recommended adjustment.
- (4) An application under this section must be made—
  - (a) in the case of an application in respect of a deemed decision referred to in subsection (2)—within 9 months after the date on which the objection was lodged with the rating authority;
  - (b) in the case of an application in respect of a deemed decision referred to in subsection (3)—at any time after the end of the 2 month period referred to in that subsection;
  - (c) in any other case—within 30 days after the date notice of the decision is given to the objector.
- (5) An applicant under this section must serve a copy of the application on the rating authority.
- (6) The rating authority must, within 1 month after being served with a copy of the application, forward to the principal registrar of VCAT the notice of objection, copies of any notices given under section 21 in connection with the objection and any information given or submissions lodged under section 20 in connection with the objection.
- (7) The principal registrar of VCAT must notify the valuer-general of an application under this section.

S. 22(6)  
amended by  
No. 22/2006  
s. 7.

- (8) Nothing in subsection (2) or (3) prevents the valuer or the valuer-general (as the case requires) from making a decision on an objection after the end of the period referred to in the relevant subsection.

### 23 Appeal to Supreme Court

S. 23  
substituted by  
No. 22/2006  
s. 16.

- (1) The President of VCAT, on his or her own initiative or on the application of a party, may refer a matter that is the subject of an application under section 22 to the Supreme Court to be treated as an appeal to the Supreme Court if the President is satisfied that the matter raises questions of unusual difficulty or of general importance.
- (2) The principal registrar of VCAT must notify the valuer-general of a referral to the Supreme Court under subsection (1).
- (3) In addition to subsection (1), a matter that is or could be the subject of an application under section 22 may be treated as an appeal to the Supreme Court if, on the application of any party, the Court is satisfied that the matter raises questions of unusual difficulty or of general importance.
- (4) For the purposes of subsection (3), a *party* includes a person who would be a party if the matter were the subject of an application under section 22.
- (5) The prothonotary must notify the valuer-general of an application to the Supreme Court under subsection (3).

- (6) Nothing in this section limits the application of section 77 of the **Victorian Civil and Administrative Tribunal Act 1998**.

**Note**

Section 77 of the **Victorian Civil and Administrative Tribunal Act 1998** permits VCAT to refer a matter to a more appropriate forum.

S. 24  
substituted by  
No. 22/2006  
s. 16.

**24 Grounds of review or appeal**

- (1) On a review or appeal the objector's case is limited to—
- (a) the grounds of the objection; and
  - (b) any other grounds set out in the application for review or appeal—

unless VCAT or the Court (as the case requires) otherwise orders.

- (2) If a ground for the objection or application is that the value assigned is too high or too low, the application for review or appeal (as the case requires) must state the amount that the objector contends is the correct value.

S. 25  
substituted by  
No. 22/2006  
s. 16.

**25 Powers on review or appeal**

- (1) On a review or appeal, VCAT or the Court (as the case requires) may—
- (a) by order, confirm, increase, reduce or otherwise amend any valuation; and
  - (b) make any other order it thinks fit.
- (2) An appeal to the Court of Appeal from an order of the Court under this section lies only on a question of law.

**Note**

Section 148 of the **Victorian Civil and Administrative Tribunal Act 1998** provides for appeals on a question of law from orders of VCAT.

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**26 Costs**

**S. 26  
substituted by  
No. 22/2006  
s. 16.**

- (1) On a review or appeal, VCAT or the Court (as the case requires) may make an order as to the payment of costs, or no order as to the payment of costs, as it thinks appropriate.
- (2) In determining any questions concerning costs, VCAT or the Court must take into consideration the following factors, as appropriate—
  - (a) the desirability of minimising the overall level of legal and valuation costs;
  - (b) any offer, whether or not made without prejudice, by a party in respect of the valuation;
  - (c) the extent of any adjustment to the valuation made by VCAT or the Court;
  - (d) the degree of openness in sharing information between the parties—
    - (i) during the objection process; and
    - (ii) during the review or appeal;
  - (e) any unreasonable conduct on the part of any party—
    - (i) during the objection process; or
    - (ii) during the review or appeal;
  - (f) the failure of a party to give adequate information or supply supporting material when permitted or required to do so;
  - (g) an excessively low value stated by the objector under section 24(2) or an excessively high value contended by the rating authority, valuer or valuer-general (as the case requires).

- (3) The Court may make an order with respect to the assessment of costs in the same manner as it may in respect of any other matter before the Court.

**Note**

Section 111 of the **Victorian Civil and Administrative Tribunal Act 1998** provides for the assessment of costs in VCAT proceedings.

S. 27  
substituted by  
No. 22/2006  
s. 16.

**27 Costs if owner and occupier apply separately**

- (1) This section applies if the owner and the occupier of land separately apply for review or appeal in respect of the same assessment of value.
- (2) If this section applies, VCAT or the Court (as the case requires) must not award the owner or occupier any costs in respect of the proceeding unless VCAT or the Court is satisfied—
- (a) if the applicant is the owner, that—
- (i) the owner, before applying for review or appeal, requested the occupier to join in the proceeding; and
- (ii) the occupier refused or failed to do so; or
- (b) if the applicant is the occupier, that—
- (i) the occupier, before applying for review or appeal, requested the owner to join in the proceeding; and
- (ii) the owner refused or failed to do so.
- (3) If the party bringing the proceeding satisfies VCAT or the Court as set out in subsection (2), the owner or occupier refusing or failing to join the proceedings must pay the costs of that person's own application.

**Division 5—General**

Pt 3 Div. 5  
(Heading)  
substituted by  
No. 52/1998  
s. 309.

\* \* \* \* \*

New s. 28  
inserted by  
No. 52/1998  
s. 309,  
repealed by  
No. 22/2006  
s. 17(a).

**29 Recovery of rate or tax pending objection, review or appeal**

New s. 29  
inserted by  
No. 52/1998  
s. 309.

An objection, review or appeal under this Part to the assessment of the value of any land does not prevent the recovery of any rate or tax based on that valuation pending the determination of the objection, review or appeal.

**30 VCAT members not disqualified as witnesses**

New s. 30  
inserted by  
No. 52/1998  
s. 309,  
amended by  
No. 22/2006  
s. 17(b).

A member of VCAT is not disqualified from appearing as a witness in any hearing under this Part where he or she is not sitting as a member of VCAT.

**31 Transitional provisions—State Taxation Acts (Amendment) Act 2004**

New s. 31  
inserted by  
No. 71/2004  
s. 43.

(1) This Act as amended by the **State Taxation Acts (Amendment) Act 2004** applies to—

(a) an objection lodged under this Part on or after 16 July 2004; and

(b) a review under this Part by VCAT that was not determined before the Assent day if the notice under section 22 requiring the matter to be referred to VCAT was lodged on or after 16 July 2004; and

S. 31(1)(b)  
amended by  
No. 22/2006  
s. 17(b).

- (c) an appeal under this Part to the Supreme Court that was not determined before the Assent day if the notice under section 22 requiring the matter to be treated as an appeal was lodged on or after 16 July 2004.
- (2) If—
- (a) a person was given a notice of valuation under section 15(1)(a) or (3) on or after 23 June 2004 but before the Assent day; and
- (b) the person had not lodged an objection to the valuation under section 16 before the Assent day—
- the time for lodging the objection is within 2 months after the Assent day, despite anything to the contrary in section 18(2).
- (3) Nothing in this section affects the rights of the parties in the proceedings in the Supreme Court between Port of Melbourne Corporation and Melbourne City Council and Another (No. 5845 of 2003).
- (4) In this section—

*Assent day* means the day on which the **State Taxation Acts (Amendment) Act 2004** received the Royal Assent.

### 32 Transitional provisions—Valuation of Land (Amendment) Act 2006

- (1) Division 4 as substituted by section 16 of the **Valuation of Land (Amendment) Act 2006** applies to an objection lodged on or after 1 July 2006.
- (2) Division 4 as in force immediately before the commencement of section 16 of the **Valuation of Land (Amendment) Act 2006** continues to apply to an objection lodged before 1 July 2006.

New s. 32  
inserted by  
No. 22/2006  
s. 18.

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**33 Transitional provision—State Taxation Legislation  
(Miscellaneous Amendments) Act 2006**

New s. 33  
inserted by  
No. 84/2006  
s. 23.

Sections 16(6A), 16(6B) and 16(6C) apply to a  
person who is assessed for land tax in respect of  
the 2007 tax year and any subsequent tax year.

\* \* \* \* \*

Ss 31–51A  
repealed by  
No. 52/1998  
s. 309.



Pt 4  
(Heading)  
inserted by  
No. 8405 s. 3.

## PART IV—MISCELLANEOUS

S. 52  
inserted by  
No. 7276  
s. 2(b),  
amended by  
No. 8405  
s. 4(a)(b).

### 52 Regulations

The Governor in Council may make regulations for or with respect to any matter or thing authorized or required to be prescribed by this Act or necessary or expedient to be prescribed for carrying this Act into effect.

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## ENDNOTES

### 1. General Information

The **Valuation of Land Act 1960** was assented to on 15 June 1960 and came into operation as follows:

Sections 2–5, Part 2 on 14 December 1960: Government Gazette  
14 December 1960 page 3918; sections 6–8, 8A, 14 on 18 January 1962:  
Government Gazette 17 January 1962 page 88; section 16 on 26 September  
1962: Government Gazette 26 September 1962 page 3351.

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## 2. Table of Amendments

This Version incorporates amendments made to the **Valuation of Land Act 1960** by Acts and subordinate instruments.

Where a provision has expired, the provision has been omitted and an explanatory sidenote included.

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### **Valuation of Land (Amendment) Act 1961, No. 6825/1961**

*Assent Date:* 12.12.61  
*Commencement Date:* Ss 1–9 on 17.1.62: Government Gazette 17.1.62 p. 88; ss 10–12 on 26.9.62: Government Gazette 26.9.62 p. 3352  
*Current State:* All of Act in operation

### **Subordinate Legislation Act 1962, No. 6886/1962**

*Assent Date:* 8.5.62  
*Commencement Date:* 1.8.62: Government Gazette 4.7.62 p. 2314  
*Current State:* All of Act in operation

### **Valuation of Land (Rates) Act 1963, No. 7019/1963**

*Assent Date:* 28.5.63  
*Commencement Date:* 28.5.63  
*Current State:* All of Act in operation

### **Valuation of Land (Valuations) Act 1964, No. 7235/1964**

*Assent Date:* 22.12.64  
*Commencement Date:* 22.12.64  
*Current State:* All of Act in operation

### **Valuation of Land (Appeals) Act 1965, No. 7276/1965**

*Assent Date:* 1.6.65  
*Commencement Date:* 1.12.65: Government Gazette 6.10.65 p. 3103  
*Current State:* All of Act in operation

### **Decimal Currency Act 1965, No. 7315/1965**

*Assent Date:* 30.11.65  
*Commencement Date:* 30.11.65  
*Current State:* All of Act in operation

### **Valuation of Land (General Amendment) Act 1965, No. 7333/1965**

*Assent Date:* 14.12.65  
*Commencement Date:* 14.12.65  
*Current State:* All of Act in operation

### **Valuation of Land (Amendment) Act 1968, No. 7762/1968**

*Assent Date:* 18.12.68  
*Commencement Date:* 3.2.69 (except ss 2, 3): Government Gazette 30.1.69 p. 236; ss 2, 3 on 1.7.69: Government Gazette 27.6.69 p. 1919  
*Current State:* All of Act in operation

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**Justices (Amendment) Act 1969, No. 7876/1969**

*Assent Date:* 25.11.69  
*Commencement Date:* All of Act (except ss 3, 5, 6, 7(k)(m)(o)) on 1.4.70:  
ss 3, 5, 6, 7(k)(m)(o) on 1.7.70: Government  
Gazette 25.2.70 p. 463  
*Current State:* All of Act in operation

**Statute Law Revision Act 1971, No. 8181/1971**

*Assent Date:* 23.11.71  
*Commencement Date:* 23.11.71: subject to s. 2(2)  
*Current State:* All of Act in operation

**Valuation of Land (Valuers) Act 1973, No. 8405/1973**

*Assent Date:* 17.4.73  
*Commencement Date:* 1.7.73: Government Gazette 13.6.73 p. 1966  
*Current State:* All of Act in operation

**Lands Compensation Act 1973, No. 8432/1973**

*Assent Date:* 17.4.73  
*Commencement Date:* 1.6.73: Government Gazette 30.5.73 p. 1211  
*Current State:* All of Act in operation

**Valuation of Land (Amendment) Act 1974, No. 8649/1974**

*Assent Date:* 17.12.74  
*Commencement Date:* 17.12.74  
*Current State:* All of Act in operation

**Valuation of Land (Amendment) Act 1975, No. 8817/1975**

*Assent Date:* 9.12.75  
*Commencement Date:* 15.1.76: Government Gazette 7.1.76 p. 2  
*Current State:* All of Act in operation

**Valuation of Land Act 1978, No. 9225/1978**

*Assent Date:* 19.12.78  
*Commencement Date:* 1.2.79: Government Gazette 17.1.79 p. 144  
*Current State:* All of Act in operation

**Statute Law Revision Act 1980, No. 9427/1980**

*Assent Date:* 27.5.80  
*Commencement Date:* 27.5.80: s. 1(2)  
*Current State:* All of Act in operation

**Valuation of Land (Interest Rate) Act 1980, No. 9506/1980**

*Assent Date:* 23.12.80  
*Commencement Date:* 23.12.80  
*Current State:* All of Act in operation

**Crimes (Classification of Offences) Act 1981, No. 9576/1981**

*Assent Date:* 26.5.81  
*Commencement Date:* 1.9.81: Government Gazette 26.8.81 p. 2799  
*Current State:* All of Act in operation

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**Local Government Acts (Miscellaneous Amendments) Act 1982, No. 9831/1982**

*Assent Date:* 21.12.82  
*Commencement Date:* All of Act (except s. 3(1)(e)) on 21.12.82: s. 1(2);  
s. 3(1)(e) on 17.7.68: s. 3(2)  
*Current State:* All of Act in operation

**Transport Act 1983, No. 9921/1983**

*Assent Date:* 23.6.83  
*Commencement Date:* Sch. 12 on 1.7.83: s. 1(2)(c)  
*Current State:* This information relates only to the provision/s  
amending the **Valuation of Land Act 1960**

**Valuation of Land (Valuations) Act 1984, No. 10107/1984**

*Assent Date:* 25.9.84  
*Commencement Date:* 1.10.84: s. 2  
*Current State:* All of Act in operation

**Supreme Court Act 1986, No. 110/1986**

*Assent Date:* 16.12.86  
*Commencement Date:* 1.1.87: s. 2  
*Current State:* All of Act in operation

**Land Acquisition Compensation Act 1986, No. 121/1986**

*Assent Date:* 23.12.86  
*Commencement Date:* 29.11.87: Government Gazette 25.11.87 p. 3224  
*Current State:* All of Act in operation

**Planning and Environment Act 1987, No. 45/1987**

*Assent Date:* 27.5.87  
*Commencement Date:* Pt 1, s. 204 on 27.5.87: s. 2(1); rest of Act (except  
Sch. items 118, 119) on 16.2.88: Government  
Gazette 10.2.88 p. 218; Sch. items 118, 119 were  
never proclaimed, repealed by No. 86/1989  
*Current State:* All of Act in operation

**Land (Transaction Information) Act 1988, No. 8/1988**

*Assent Date:* 27.4.88  
*Commencement Date:* Ss 5(2), 6(2), 7(2), 8(2), 9(2), 10(2) on 1.2.92:  
Government Gazette 29.1.92 p. 178; rest of Act on  
4.3.92: Government Gazette 4.3.92 p. 519  
*Current State:* All of Act in operation

**State Superannuation Act 1988, No. 50/1988**

*Assent Date:* 24.5.88  
*Commencement Date:* S. 93(3) on 1.7.87: s. 2(1); s. 93(4) on 27.11.87:  
s. 2(2); Pt 1, Pt 6 Div. 2, s. 91 on 1.1.88: s. 2(3);  
rest of Act on 1.7.88: Government Gazette 1.6.88  
p. 1487  
*Current State:* All of Act in operation

**Local Government (Consequential Provisions) Act 1989, No. 12/1989**

*Assent Date:* 9.5.89  
*Commencement Date:* S. 4(1)(Sch. 2 items 125.1–125.4, 125.8–125.18) on  
1.11.89: Government Gazette 1.11.89 p. 2798  
*Current State:* This information relates only to the provision/s  
amending the **Valuation of Land Act 1960**

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**County Court (Amendment) Act 1989, No. 19/1989**

*Assent Date:* 16.5.89  
*Commencement Date:* 1.8.89: Government Gazette 26.7.89 p. 1858  
*Current State:* All of Act in operation

**Valuation of Land (Amendment) Act 1989, No. 55/1989** (as amended by Nos 81/1989, 86/1989 (as amended by No. 48/1991), 78/1991)

*Assent Date:* 14.6.89  
*Commencement Date:* 1.10.92: s. 2  
*Current State:* All of Act in operation

**Magistrates' Court (Consequential Amendments) Act 1989, No. 57/1989**

*Assent Date:* 14.6.89  
*Commencement Date:* S. 4(1)(a)–(e)(2) on 1.9.89: Government Gazette 30.8.89 p. 2210; rest of Act on 1.9.90: Government Gazette 25.7.90 p. 2217  
*Current State:* All of Act in operation

**Water (Consequential Amendments) Act 1989, No. 81/1989**

*Assent Date:* 5.12.89  
*Commencement Date:* 1.11.90: Government Gazette 15.8.90 p. 2473  
*Current State:* All of Act in operation

**Local Government (Rating) Act 1991, No. 78/1991** (as amended by No. 22/1992)

*Assent Date:* 3.12.91  
*Commencement Date:* Ss 19, 26 on 1.11.89: s. 2(1); s. 25 on 1.10.92: s. 2(2); s. 28(1) on 9.5.89: s. 2(3); s. 28(2) on 8.5.90: s. 2(4); rest of Act on 3.12.91: s. 2(5)  
*Current State:* All of Act in operation

**Valuation of Land (Amendment) Act 1994, No. 91/1994**

*Assent Date:* 6.12.94  
*Commencement Date:* Pt 1 (ss 1, 2), ss 5–9, 38, 39 on 6.12.94: s. 2(1); ss 3, 36, 37 on 1.1.95: s. 2(2); ss 4, 35 on 1.10.94: s. 2(3); Pt 3 (ss 10–34) on 23.1.95: Government Gazette 19.1.95 p. 121  
*Current State:* All of Act in operation

**Crown Lands Acts (Amendment) Act 1994, No. 96/1994**

*Assent Date:* 13.12.94  
*Commencement Date:* Pt 1 (ss 1, 2) on 13.12.94: s. 2(1); rest of Act (ss 3–59) on 26.1.95: Government Gazette 26.1.95 p. 163  
*Current State:* All of Act in operation

**Heritage Act 1995, No. 93/1995**

*Assent Date:* 5.12.95  
*Commencement Date:* S. 218(1) (Sch. 2 item 8) on 23.5.96: Government Gazette 23.5.96 p. 1248  
*Current State:* This information relates only to the provision/s amending the **Valuation of Land Act 1960**

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**Valuation of Land (Further Amendment) Act 1995, No. 105/1995**

*Assent Date:* 5.12.95  
*Commencement Date:* 5.12.95: s. 2  
*Current State:* All of Act in operation

**State Taxation (Omnibus Amendment) Act 1996, No. 10/1996**

*Assent Date:* 25.6.96  
*Commencement Date:* S. 27 on 25.6.96: s. 2(1)  
*Current State:* This information relates only to the provision/s amending the **Valuation of Land Act 1960**

**Taxation Administration Act 1997, No. 40/1997**

*Assent Date:* 3.6.97  
*Commencement Date:* S. 138(Sch. 2 items 16.1, 16.2) on 1.7.97: Government Gazette 12.6.97 p. 1330  
*Current State:* This information relates only to the provision/s amending the **Valuation of Land Act 1960**

**Valuation of Land (Amendment) Act 1998, No. 17/1998**

*Assent Date:* 28.4.98  
*Commencement Date:* 28.4.98  
*Current State:* All of Act in operation

**Public Sector Reform (Miscellaneous Amendments) Act 1998, No. 46/1998**  
(as amended by No. 12/1999)

*Assent Date:* 26.5.98  
*Commencement Date:* S. 7(Sch. 1) on 1.7.98: s. 2(2)  
*Current State:* This information relates only to the provision/s amending the **Valuation of Land Act 1960**

**Tribunals and Licensing Authorities (Miscellaneous Amendments) Act 1998, No. 52/1998** (as amended by No. 101/1998)

*Assent Date:* 2.6.98  
*Commencement Date:* Ss 308, 309 on 1.7.98: Government Gazette 18.6.98 p. 1512  
*Current State:* This information relates only to the provision/s amending the **Valuation of Land Act 1960**

**Conservation, Forests and Lands (Miscellaneous Amendments) Act 1998, No. 76/1998**

*Assent Date:* 10.11.98  
*Commencement Date:* S. 16 on 15.12.98: s. 2(5)  
*Current State:* This information relates only to the provision/s amending the **Valuation of Land Act 1960**

**Water Industry (Amendment) Act 2000, No. 66/2000**

*Assent Date:* 8.11.00  
*Commencement Date:* S. 56 on 1.12.01: s. 2(4)  
*Current State:* This information relates only to the provision/s amending the **Valuation of Land Act 1960**

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**Duties Act 2000, No. 79/2000**

*Assent Date:* 28.11.00  
*Commencement Date:* S. 285(Sch. 1 item 9) on 1.7.01: s. 2  
*Current State:* This information relates only to the provision/s amending the **Valuation of Land Act 1960**

**Land Tax (Amendment) Act 2004, No. 3/2004**

*Assent Date:* 27.4.04  
*Commencement Date:* Ss 15–21 on 28.4.04: s. 2  
*Current State:* This information relates only to the provision/s amending the **Valuation of Land Act 1960**

**Monetary Units Act 2004, No. 10/2004**

*Assent Date:* 11.5.04  
*Commencement Date:* S. 15(Sch. 1 item 33) on 1.7.04: 2(2)  
*Current State:* This information relates only to the provision/s amending the **Valuation of Land Act 1960**

**State Taxation Acts (Amendment) Act 2004, No. 71/2004**

*Assent Date:* 19.10.04  
*Commencement Date:* Ss 42, 43 on 19.10.04: 2(3)  
*Current State:* This information relates only to the provision/s amending the **Valuation of Land Act 1960**

**Public Administration Act 2004, No. 108/2004**

*Assent Date:* 21.12.04  
*Commencement Date:* S. 117(1)(Sch. 3 item 213) on 5.4.05: Government Gazette 31.3.05 p. 602  
*Current State:* This information relates only to the provision/s amending the **Valuation of Land Act 1960**

**Statute Law Revision Act 2005, No. 10/2005**

*Assent Date:* 27.4.05  
*Commencement Date:* S. 3(Sch. 1 item 23) on 28.4.05: s. 2  
*Current State:* This information relates only to the provision/s amending the **Valuation of Land Act 1960**

**Land Tax Act 2005, No. 88/2005**

*Assent Date:* 29.11.05  
*Commencement Date:* S. 117(Sch. 2 item 10) on 1.1.06: s. 2  
*Current State:* This information relates only to the provision/s amending the **Valuation of Land Act 1960**

**Water (Resource Management) Act 2005, No. 99/2005**

*Assent Date:* 7.12.05  
*Commencement Date:* S. 73 on 3.8.06: Special Gazette (No. 191) 2.8.06 p. 1  
*Current State:* This information relates only to the provision/s amending the **Valuation of Land Act 1960**

**Valuation of Land (Amendment) Act 2006, No. 22/2006**

*Assent Date:* 9.5.06  
*Commencement Date:* Ss 8–18 on 1.7.06: s. 2(1); ss 4–7 on 1.7.07: s. 2(3)  
*Current State:* This information relates only to the provision/s amending the **Valuation of Land Act 1960**

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**State Taxation Legislation (Miscellaneous Amendments) Act 2006, No. 84/2006**

*Assent Date:* 10.10.06  
*Commencement Date:* S. 20(2) on 1.1.06: s. 2(2); ss 19, 20(1), 21–23 on  
11.10.06: s. 2(1)  
*Current State:* This information relates only to the provision/s  
amending the **Valuation of Land Act 1960**

**Water (Governance) Act 2006, No. 85/2006**

*Assent Date:* 17.10.06  
*Commencement Date:* S. 172 on 21.12.06: Government Gazette 21.12.06  
p. 2768  
*Current State:* This information relates only to the provision/s  
amending the **Valuation of Land Act 1960**

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### 3. Explanatory Details

<sup>1</sup> Pt 2 Divs 1–3:

Pt 2 Div. 1 (Heading and s. 9) amended by No. 8649 s. 8, repealed by No. 91/1994 s. 3(1)(b).

Pt 2 Div. 2 (Heading and ss 10, 11) amended by Nos 9225 s. 3(b), 9427 s. 3(Sch. 2 item 15), 55/1989 s. 7(a)–(d), repealed by No. 91/1994 s. 3(1)(b).

Pt 2 Div. 3 (Heading and ss 12–13D) amended by Nos 8817 s. 2, 9225 s. 3(c)–(e), 110/1986 s. 140(2), 55/1989 s. 7(e)(f), 78/1991 s. 28(3)(b), repealed by No. 91/1994 s. 3(1)(b).

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