**Information Notice**

**Act Title** **Valuation of Land Act 1960**

**Information Title:** **Retrospective Commencement**

**Version:** **136**

The amendment of section 2 of the **Valuation of Land Act 1960** by section 8 of the **State Taxation Acts Further Amendment Act 2015,** No. 67/2015 is taken to have come into operation on 1 January 2014.

Section 8 reads as follows:

 8 Definitions

 (1) In section 2(1) of the **Valuation of Land Act 1960** **insert** the following definition—

"***non-rateable non-leviable land*** means land that is not rateable land and not leviable land;".

 (2) After section 2(3A) of the **Valuation of Land Act 1960 insert**—

 "(3B) If it is necessary to determine the capital improved value or site value of any land that is non-rateable non-leviable land in respect of which land tax is to be imposed under the **Land Tax Act 2005**, 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.".

 (3) In section 2(4) of the **Valuation of Land Act 1960**, for "subsection (3) or (3A)" **substitute** "(3), (3A) or (3B)".

 (4) In section 2(5) of the **Valuation of Land Act 1960**, for "or non-rateable leviable land" **substitute** ", non-rateable leviable land or non‑rateable non-leviable land".

 (5) In section 2(6) of the **Valuation of Land Act 1960**, for "or non-rateable leviable land" **substitute** ", non-rateable leviable land or non‑rateable non-leviable land".

 (6) In section 2(8) of the **Valuation of Land Act 1960**, for "or non-rateable leviable land" **substitute** ", non-rateable leviable land or non‑rateable non-leviable land".

The amendment of section 7AG of the **Valuation of Land Act 1960** by section 9 of the **State Taxation Acts Further Amendment Act 2015,** No. 67/2015 is taken to have come into operation on 1 January 2012.

Section 9 reads as follows:

 9 Use of valuation by another rating authority other than a council

 (1) In section 7AG(2) of the **Valuation of Land Act 1960**, after "section 7AF" **insert** "or certified as correct under section 13DFA or 13M".

 (2) For section 7AG(3) of the **Valuation of Land Act 1960 substitute**—

 "(3) A copy of the valuation or part of the valuation must be given to the rating authority under subsection (2)—

 (a) in the case of a general valuation or part of a general valuation, within 2 months of—

 (i) the valuer-general receiving the request (if the valuation is declared as being true and correct under section 7AF at the time of the request); or

 (ii) the declaration of the valuation as true and correct under section 7AF (if the declaration of the valuation as being true and correct has not been made at the time of the request); and

 (b) in the case of a supplementary valuation, within 2 months of—

 (i) the valuer-general receiving the request (if the valuation is certified as correct under section 13DFA or 13M at the time of the request); or

 (ii) the certification of the supplementary valuation as correct under section 13DFA or 13M (if the certification of the supplementary valuation as correct has not been made at the time of the request).".