

OBJECTION TO VALUATION

Valuer-General, Western Australian Land Information Authority (Landgate)

Government of Western Australia

Updated April 2017

- **GENERAL ENQUIRIES**

Prior to lodging a formal objection or any matter relating to the valuation please review the information on our website www.landgate.wa.gov.au or contact our Customer Service Team on +61 (0)8 9273 7373. Many issues can be resolved without the need to lodge a formal objection.

- **WHO MAY LODGE AN OBJECTION**

The *Valuation of Land Act 1978* makes provision for “Any person liable to pay any rate or tax assessed in respect of land who is dissatisfied with a valuation of such land made under this Act, may serve upon the Valuer-General or any rating or taxing authority a written objection to the valuation”. The Act also extends the right of objection to the authorised representative of such a person.

Generally, the statutory liability for the payment of a rate or tax falls to the owner. “Owner” is defined in the various rating and taxing acts. As part of the decision process in considering whether to lodge an objection, where any doubt exists as to the person liable to pay the rate or tax, reference should be made to the specific Act under which the rate or tax has been issued. Only one objection in respect of any one valuation may be made during any one period of twelve months.

- **TIME LIMIT FOR OBJECTIONS**

The objection must be lodged within sixty (60) days after the issue of a rating or taxing notice (where the valuation is used as the basis for calculation of the rate or tax), or notification of the making of the valuation in the Government Gazette.

While the Valuer-General may, after considering the circumstances, accept objections outside this period, it is likely the matter will be treated as an informal query and rights for review at State Administrative Tribunal (SAT) will be lost. A refusal by the Valuer-General to extend time to lodge an objection may be referred to the SAT by request through the Valuer-General.

- **GROUNDINGS FOR OBJECTION**

The *Valuation of Land Act 1978* states that an objection may be on the grounds that a valuation is not fair or is unjust, inequitable or incorrect, whether by itself or in comparison with other valuations in force.

- **INVALID GROUNDS FOR OBJECTION**

Complaints or concerns about the amount of rates payable or the increase in rates or charges **are not valid grounds for objection**.

- **HOW TO LODGE A VALID OBJECTION**

An objection can be made by letter or by filling out the attached Objection to Valuation form and sending to the Landgate Property & Valuations Branch, as appropriate.

A valid objection will:

1. Name the owner of the land, and if the objector is not the owner, state the objector’s name and relationship to the owner, such as managing agent or company director. In these circumstances an authority to act for the owner will be required and should be supplied with this objection form.
2. Supply the full address of the property including street name and number, postal district and local government.
3. State the type of valuation, Unimproved Value (UV) or Gross Rental Value (GRV) and the actual valuation to which the objection is made. NB: An objection cannot be made against rates or taxes payable under this process. It must be undertaken under the provisions of the relevant legislation.
4. STATE FULLY AND IN DETAIL reasons in support of the grounds of objection and provide supporting documentation (reasons must be given – to state that a value is too high is not, by itself, grounds for objection).

Failure to comply with this and the foregoing requirements may render the objection invalid.

NOTE: The objection process is more efficient where you also supply your email address for service of notices and a contact telephone number.

You are not liable for any fees when lodging an objection.

Where the Valuer-General decides to allow an objection, wholly or in part, you will be advised of any consequent amendment of valuation, and where the Valuer-General decides to disallow an objection, wholly or in part, you will also be advised of the time within which and the manner in which a review to SAT of the decision may be obtained.

- **REVIEW OF DECISION BY THE VALUER-GENERAL**

REVIEW PROCESS:

If you are dissatisfied with the Valuer-General's decision you may, within 60 days of the advice of that decision, serve on the Valuer-General a notice in writing requiring that the decision is referred to the State Administrative Tribunal (SAT). You are not required to contact the SAT beyond advising the Valuer-General that you wish it to be referred.

Once the SAT receives the Valuer-General's referral the SAT will write to you confirming the matter and will also provide you with information regarding the conduct of the review process. Generally, it will require you to attend a tribunal hearing at SAT.

DELEGATION OF AUTHORITY:

Valuers dealing with these matters have been delegated by the Valuer-General to do so under Section 8 of the *Valuation of Land Act 1978*.

- **IMPORTANT NOTES**

Lodgment of an objection and the proceedings associated with any subsequent review does not alter the obligation to pay the full amount of any rate or tax, based on the valuation against which the objection has been lodged, by the date specified in the assessment notice.

A separate form is required for each valuation objected to and the grounds of the objection must be fully stated on each objection form.

If either the Valuer-General or the State Administrative Tribunal amends the valuation, the rating or taxing authority concerned must adjust or refund any overpayment or make a mutually acceptable arrangement with the owner.

The responsibility of the Valuer-General ends with the determination of values. The rate in the dollar imposed by a rating or taxing authority is the responsibility of that particular authority and is not subject in any way to the prior approval or otherwise of the Valuer-General.

Any of the above information may be clarified prior to lodging an objection by contacting the Landgate Property and Valuations Branch, who act on behalf of the Valuer-General. Normal business hours are 8.30am to 5pm Monday to Friday.

The information in this document has been prepared as a general guide to the provisions of the *Valuation of Land Act 1978*. It is not intended to be a complete statement of the Law and must not be construed to waive or modify any legal obligation under the Act.

CONTACT DETAILS

Business hours – Monday to Friday from 8:30am to 5pm

General Enquiries - +61 (0)8 9273 7373

Objections and Reviews:

Legislation requires that your completed objection form and supporting documents should be lodged within 60 days of the issue date on your rate or land tax notice. You can use any of the following methods:

Email: vs@landgate.wa.gov.au

Postal Address: The Valuer-General, LANDGATE, PO Box 2222, Midland WA 6936

In person: LANDGATE - 1 Midland Square, Midland WA 6056

Objection forms and more information is available at www.landgate.wa.gov.au



OBJECTION TO VALUATION

Valuer-General, Landgate

In order to understand your rights of objection please read the attached information prior to completing this form.

OBJECTOR DETAILS

NAME OF OBJECTOR _____

IF NOT THE OWNER STATE AUTHORITY TO REPRESENT (Agent, Office Holder) AND PROVIDE WRITTEN EVIDENCE OF AUTHORITY TO ACT _____

OBJECTOR'S EMAIL ADDRESS _____

OBJECTOR'S POSTAL ADDRESS _____

CONTACT DETAILS
WORKING HOURS TEL _____ MOBILE _____

SIGNATURE OF OBJECTOR/AGENT _____ DATE ____/____/____

PROPERTY DETAILS

Please complete as many details as possible to help identify the property to which you are objecting

OWNER _____

LAND IDENTITY (Lot and Plan or Diagram No) _____

VOLUME & FOLIO NUMBER (if known) _____

STREET NUMBER & NAME _____

SUBURB/TOWN _____

LOCAL GOVERNMENT _____

VALUATION DETAILS

All details here are compulsory in order to be accepted as a valid objection

RATING OR TAXING AUTHORITY ISSUING NOTICE _____
(eg Local Government, Water Corporation, Land Tax)

ISSUE DATE AS SHOWN ON NOTICE ____/____/____

DATE OF VALUATION (If stated on notice) ____/____/____

GROSS RENTAL VALUE (GRV)* \$ _____

OR

UNIMPROVED VALUE (UV)* \$ _____

* This is not the amount of rates and taxes payable by the valuation shown on the notice*

GROUNDS OF OBJECTION TO VALUATION

The *Valuation of Land Act* states that any person liable to pay any rate or tax assessed in respect of land who is dissatisfied with a valuation of the land may object to the valuation within 60 days of either the issue of an assessment notice which details the valuation or within 60 days of the gazettal of the general valuation.

An objection may be made on the ground that the valuation is not fair or is unjust, inequitable or incorrect, whether by itself or in comparison with other valuations in force.

In order to having this matter treated as an objection you are required to complete the following. Failure to do so may render the objection invalid

DESCRIPTION OF PREMISES:

TYPE OF PROPERTY (house, factory, vacant land etc.): _____

YEAR BUILT: actual _____ or estimated _____

CONSTRUCTION: Walls (brick etc.) _____ Roof (tile etc.) _____

Please complete further details in a) or b)

a) FURTHER DESCRIPTION OF PREMISES – RESIDENTIAL:

Rooms comprising the residence such as: 3 bedrooms, 2 bathrooms, lounge, dining, kitchen. Please include recent additions.

Other features such as: double garage, single carport, in ground pool, ducted air-conditioning, other buildings.

Other attributes/detriments: views to ocean, traffic noise etc.

OR

b) FURTHER DESCRIPTION OF PREMISES – NON RESIDENTIAL:

Area of premises, eg 310m² office, 750m² factory _____

Other features, eg air conditioning, car parking bays _____

Other attributes/detriments: eg good or poor exposure, good or poor access etc.

