

Your guide to the

# Valuer General's review process

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### **Disclaimer**

The Office of the Valuer General has prepared this guide for general information. You may wish to seek independent advice before making a decision based on this information.

### **Acknowledgements**

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## Contact us

- ☎ 1800 110 038
- ✉ Valuation Services  
Property NSW  
PO Box 745  
Bathurst NSW 2795
- @ [valuationenquiry@property.nsw.gov.au](mailto:valuationenquiry@property.nsw.gov.au)

## Find an interpreter

Please call TIS National on 131 450 and ask them to call us on 1800 110 038.



131 450



## We value your feedback

- ✉ Valuer General  
PO Box K274  
Haymarket NSW 1240
- @ [valuergeneral@ovg.nsw.gov.au](mailto:valuergeneral@ovg.nsw.gov.au)

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# Understanding objections

## Who can object

You can lodge an objection with the Valuer General if you disagree with the land value or property information on your Notice of Valuation or land tax assessment.

Only someone who has received a Notice of Valuation or land tax assessment can lodge an objection or authorise someone else to do it for them.

We cannot accept objections from a group petition.

If you own more than one property, you must lodge an objection for each.

If your property has multiple owners or lessees, you must tell them that you are lodging an objection.

Before you object, we encourage you to review the information at [valuergeneral.nsw.gov.au](http://valuergeneral.nsw.gov.au), which can help you understand your land value. This includes:

- your past land values
- land values from across NSW
- trends, medians and typical land values
- property sales information
- reports, policies and fact sheets.

These resources will help you decide if you should object. You can also call us on 1800 110 038.

## Your Notice of Valuation

We send you a Notice of Valuation when we give councils new land values for rating. This happens at least every three years.

Your Notice shows you your land value. It includes details the valuer used to determine the value, such as property area, description, dimensions and zoning.

You can object to the land value or property information on your Notice.

## Your land tax assessment

Revenue NSW sends registered land tax clients a land tax assessment each year. This includes unit owners in a strata scheme.

The assessment notice's supporting information schedule shows:

- the land value used to calculate your land tax
- the taxable value of each property
- the average land value of each property over the past three years, where applicable.

Revenue NSW uses this average to determine land tax.

You can object to the individual land values on your assessment notice. If you do, you will need to tell us which land values you would like us to review.

What we refer to as a land value at 1 July 2019, Revenue NSW refers to as the 2020 land value.

If we have already reviewed the land value, you must give us new information to support your objection. We will consider this when we decide if we will accept your objection.

# Objecting to your land value

## Why you can object

Land value is the market value of the land only, as if it had sold on 1 July in the valuing year.

Land value:

includes	does not include
improvements like draining, excavating, filling and clearing	your home or other structures
the physical effects of works within an easement, like pipes or transmission lines, and how these may restrict your use of the land	restrictions like easements, rights of way, caveats and title covenants

You can object if:

- your land value is too high or too low
- the area, dimensions or description of the land are wrong
- the valuations are incorrectly apportioned
- we should have valued the land separately
- we should have valued the land with other land
- concessions or allowances are wrong or missing
- the person on the Notice of Valuation does not own, lease or occupy the land.

## If your land value is too high or too low

Property sales are the most important factor valuers consider when valuing land. They analyse sales of both vacant land and improved properties, and adjust for the added value of any improvements.

You can use sales from the benchmark component report, the valuation sales report or other sales information to support your objection. Please see page 8 for more details.

Valuers consider the features of the land when they compare sales evidence to the property they are valuing. This can include:

- the land's most valuable use
- zoning and heritage restrictions
- location and views
- the land's size, shape and features
- nearby development and infrastructure
- if it is flood prone or in a fire zone
- soil type (for rural properties).

You can tell us if you are concerned the valuer has not considered the features of your land when determining your land value.

### Objection example 1

<b>Issue</b>	My land value is \$600,000, but a house built last year has blocked my ocean views. I have attached a photograph to show this.
<b>Similar property</b>	A property on our street (number 25) of the same size without views sold for \$650,000 in June 2019. Its adjusted land value is \$500,000.
<b>Conclusion</b>	I think my land value should be \$500,000.

### Objection example 2

<b>Issue</b>	Floods have eroded parts of my property and reduced the usable land by 2 ha.
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You can also tell us if you are concerned your land value is wrong because it:

- is higher or lower than surrounding properties
- has increased or decreased from past values.

A valuer will compare your land value to sale prices of similar properties to see if it is in line with market evidence. Please see pages 10-11 for more details on our process.

### If the land area, dimensions or description are wrong

You can tell us if any of your property information is incorrect.

#### Objection example 1

<b>Issue</b>	I had my property surveyed, and the area is different than on my Notice of Valuation.
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#### Objection example 2

<b>Issue</b>	There's an easement on my property that's not on my Notice of Valuation.
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### If the valuations are incorrectly apportioned

If land is developed or used for both commercial and residential purposes, its apportioned value is the percentage of the commercial part's rental value compared to the property's total rental value. This is called Mixed Development Apportionment Factors (MDAF) or Mixed Use Apportionment Factors (MUAF).

If the site of a building is made up of more than one parcel of land subdivided horizontally, each parcel will have its land value apportioned. This applies a percentage to the site's total land value

to compare the relevant part of the building's rental value to the building's total rental value.

If land is in two or more local government areas, its apportioned value is based on the proportion of the total property in each area.

You can ask us to review how your land value is apportioned if you think it is wrong, or if you think MDAF or MUAF should apply to your land.

#### Objection example

<b>Issue</b>	My property includes a shop at the front with a flat at the rear. I think the current MDAF of 80% is too high.
<b>Market rental</b>	For the flat: \$500/week For the shop: \$1,000/week
<b>Conclusion</b>	The correct MDAF is 67%.

### If we should have valued land together or separately

Valuers value multiple parcels:

separately when	together when
owned by different people	owned by the same person
not adjoining or separated by a road	adjoining
separately leased	not partly leased
adapted for separate occupation	not adapted for separate occupation

They also value separate parcels of rural land together if the land is worked as one holding for agricultural or pastoral use. Please let us know if your land meets these criteria.

## If concessions or allowances are wrong or missing

If a concession or allowance applies to your land, it:

- may reduce the land value on which you're liable to pay rates and taxes
- should be on your Notice of Valuation and land tax assessment.

Concessions and allowances apply to the land only and not your personal circumstances, such as pensioner concessions.

Allowances include profitable expenditure and subdivision allowances. If your property is on the State Heritage Register, it is entitled to a heritage concession.

If you think you are entitled to a concession or entitlement or the amount applied to your land is wrong, you must include in your objection:

- the type of concession or allowance
- the concession or allowance amount on your Notice of Valuation or land tax assessment
- the amount you think it should be
- the nature, date and cost of any works, for profitable expenditure allowances.

### Objection example 1

<b>Issue</b>	I developed my land 2 years ago. The profitable expenditure and subdivision allowances have not been provided with my land value. I have included details of the nature, date and cost of the works with my objection.
<b>Conclusion</b>	As the land has not been sold, I believe these allowances still apply.

### Objection example 2

<b>Issue</b>	My property is on the State Heritage Register but my Notice of Valuation doesn't have a heritage value. I have included a copy of the listing.
<b>Conclusion</b>	I am entitled to a heritage concession.

## If the name on the Notice of Valuation is wrong

If the person listed on the Notice does not own, lease or occupy the land, you can lodge an objection or call us at 1800 110 038. We will check the ownership details against the Certificate of Title.

## How to object

You can lodge your objection:

- at [valuergeneral.nsw.gov.au](http://valuergeneral.nsw.gov.au)
- by filling out the objection form in our information kit, which you can get on our website or by calling us on 1800 110 038.

## You must object within 60 days

You have 60 days to lodge an objection. The deadline is either:

- the date on the front of your Notice of Valuation
- 60 days from the issue date on your land tax assessment.

We can sometimes accept late objections if you have good reason. If the deadline has passed, you must tell us why your objection is late and give us supporting information.

Good reasons include:

- not receiving your Notice of Valuation or land tax assessment, or receiving them late

- not owning the property when we issued the Notice of Valuation
- waiting for information from another government authority
- being unable to get your supporting information by the deadline – but you will need to show us that you requested it before this.

We will also consider late objections if, when you received your Notice or assessment, you:

- were ill or injured
- had a death, serious illness or injury in your family
- were overseas or away from home for an extended period.

## What to provide

To support your objection, you should tell us:

- why you think your land value or property information is wrong
- any concerns you have about your land value or property information
- anything you think might affect your land value.

This will help us thoroughly review the land value or property information you have objected to.

### You can use sales evidence to support your objection

To best support your objection, you can reference sales of similar properties from around 1 July in the valuing year.

You can use sales from the benchmark component report, valuation sales report or other sales information. You can find these reports and sales information from across NSW at [valuergeneral.nsw.gov.au](http://valuergeneral.nsw.gov.au).

You can also get these reports by calling us on 1800 110 038.

If you cannot find sales of similar properties in your area from around 1 July in the valuing year, you may need to consider sales from other areas or years.

You should give us the addresses, sale dates, and details of how each property is or is not like yours. Please see page 5 for examples.

## Objecting to your strata scheme land value

Valuers determine the land value for the whole site of a strata scheme.

We give the strata representative a Notice of Valuation showing this land value at least every three years. We do not value individual units or give a Notice to each unit owner.

Instead, each unit's land value is a portion of the whole strata scheme's land value, based on the unit entitlement in the strata plan.

Revenue NSW sends registered land tax clients an assessment notice, which shows the individual unit land value used to calculate your land tax based on the unit entitlement.

You can find the land value for a strata scheme or an individual unit at [valuergeneral.nsw.gov.au](http://valuergeneral.nsw.gov.au).

### Who can object

Only the strata scheme representative can lodge an objection to the strata scheme land value on a Notice of Valuation.



Individual unit owners cannot lodge an objection to the strata scheme land value on a Notice of Valuation. They should contact their strata representative if they are concerned.

However, land tax liable unit owners can lodge an objection to the strata scheme land value if they receive a land tax assessment.

Please see pages 7-8 for details about how to lodge an objection. If you have questions or concerns about unit entitlement, contact NSW Fair Trading:

- 13 32 20
- [fairtrading.nsw.gov.au](http://fairtrading.nsw.gov.au).

## What to provide

### You can use sales evidence to support your objection

To best support your objection, you can reference sales of:

- development sites suitable for strata units
- individual units.

Please see page 8 for more details.

## Objecting to your rural land value

Rural land is land zoned for rural use or where rural activities are allowed.

Please see page 4 for details about who can object and pages 7-8 for details about how to lodge an objection.

## What to provide

### You can use sales evidence to support your objection

To best support your objection, you can reference sales from the benchmark

component report, the valuation sales report or other sales information.

Consider the features of your land when comparing sales evidence to your property, such as:

- classification, like cropping, grazing, river flats and timbered hill country
- access and location
- highest permitted use
- soil type
- productivity and size
- value as a lifestyle block.

### Objection example

<b>Issue</b>	I think my land value is too high.
<b>My property</b>	Has: <ul style="list-style-type: none"> <li>• 500 ha of level, cleared land suitable for cropping</li> <li>• 100 ha of timbered land for grazing</li> </ul>
<b>Similar properties</b>	1865 Hydrangea Highway, Ferndale <ul style="list-style-type: none"> <li>• Has the same land mix and is roughly the same size as mine</li> <li>• Sold for \$1 million in March 2019</li> </ul>
	1245 Chestnut Crossroad, Rosegate <ul style="list-style-type: none"> <li>• Has 100 ha of timbered land with no building right</li> <li>• Sold for \$625/ha in January 2019</li> </ul>
	984 Redbrush Road, Woodbine <ul style="list-style-type: none"> <li>• Has some good, arable land like mine</li> <li>• Sold for \$1,875/ha in September 2019</li> </ul>
<b>Conclusion</b>	These sale prices support a lower land value.

# Processing your objection

## Our process

### We will assign a review coordinator

We will write to you to let you know we have received your objection. In this letter, we will assign you a review coordinator. They may call you to discuss your objection.

They will:

- be your contact person during the review process
- check your objection to make sure you've provided all the information we need
- let you know if we need more information.

Contact your coordinator if you have any questions or concerns during the review process. You can also visit [valuergeneral.nsw.gov.au](http://valuergeneral.nsw.gov.au) throughout the process to find the status of your objection.

### A valuer will review your land value

If you have asked us to review your land value, a valuer who did not make the original valuation will do the review.

During this process, they will:

- contact you to discuss your concerns
- assess any supporting information you provide
- compare your land value to sale prices of similar properties to see if it is in line with market evidence.

This comparison will include sales that are available during the review, which may mean they were not available when we originally valued your land.

In most cases the valuer will inspect your property. They may not need to inspect your property if it is:

- land that is or could be developed for a single residential or dual occupancy dwelling
- rural land used as a residential homesite.

Valuers will inspect these property types if:

- you feel that they need to see the property's features or improvements
- you feel that they need to see the property to assess the supporting information you provided
- the property is heritage restricted.

Please see page 5 for details about features valuers consider during the valuation process.

We will write to you to give you the valuer's recommendation. You will then have 21 days to:

- ask any questions
- discuss any concerns
- give us feedback or more information.

We will address your questions and concerns before we finalise your objection. If we don't hear from you, we will base our final decision on the valuer's recommendation.

## **We will review your property information**

If you ask us to review your property information, we will review it and make changes as needed. We may contact you to discuss this.

If we change your property information, we will also check if this affects your land value. If it does, valuers will prepare a new valuation.

We will send you a new Notice of Valuation if we change your property information or your land value.

## **Our decision**

We aim to write to you within 90 days to give you the outcome of your objection.

We will also tell your council and Revenue NSW if we change your land value. They will adjust your rates and taxes if they need to.

## **You can appeal our decision**

If you are not satisfied with the objection outcome, you can appeal to the NSW Land and Environment Court.

You must lodge your appeal within 60 days of the date we issue your objection determination letter.

You can contact the court at:

- [www.lec.justice.nsw.gov.au](http://www.lec.justice.nsw.gov.au)
- 02 9113 8200
- GPO Box 3565, Sydney NSW 2001
- Level 4, Windeyer Chambers  
225 Macquarie Street, Sydney NSW 2000.

## **More information**

You can visit [valuergeneral.nsw.gov.au](http://valuergeneral.nsw.gov.au) or call us on 1800 110 038 throughout the valuation process.

Some laws that relate to your objection and our review process are the:

- *Valuation of Land Act 1916*
- *Heritage Act 1977*
- *Land Tax Management Act 1956*
- *Local Government Act 1993.*

