



OBJECTION TO VALUATION

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

Government of Western Australia

Updated September 2011

- **GENERAL ENQUIRIES**

Prior to lodging a formal objection, any matter relating to the valuation can be raised with the relevant valuer by phoning (08) 9273 7373 or (08) 9721 0800 for South West Shires. Many issues can be resolved without the need to lodge a formal objection.

- **WHO MAY LODGE AN OBJECTION**

The *Valuation of Land Act* 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 will be lost. A refusal by the Valuer-General to extend time to lodge an objection may be referred to the State Administrative Tribunal (SAT) by request through the Valuer-General.

- **GROUND FOR OBJECTION**

The *Valuation of Land Act* 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 Perth or Bunbury Office of 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 may be required if not supplied with this objection form.
2. Supply the full address of the property including street number and name, 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 (reasons must be given – to state that a value is too high is not, by itself, grounds for objection).

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

NOTE: The objection process is more efficient where you also supply the postal 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 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.

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.

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 8am to 5pm Monday to Friday.

The information in this pamphlet 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:

Property & Valuations: website - www.landgate.wa.gov.au
Email - vs@landgate.wa.gov.au

1 Midland Square
MIDLAND WA 6056

Postal Address:

PO Box 2222
MIDLAND WA 6936

Phone: (08) 9273 7373
Fax: (08) 9273 7666

South West Region

9th Floor Bunbury Tower
61 Victoria Street
BUNBURY WA 6230

Phone: (08) 9721 0800
Fax: (08) 9721 0838

GROUNDS OF OBJECTION TO VALUATION

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

FOR AN OBJECTION TO BE VALID IT MUST SET OUT FULLY AND IN DETAIL THE REASONS IN SUPPORT OF THE GROUNDS OF OBJECTION.

Accordingly, in order to be successful in having this treated as an objection you are required to complete the following:

1. WHY DO YOU CONSIDER THAT THE UNIMPROVED VALUE/GROSS RENTAL VALUE IS UNFAIR OR TOO HIGH WHEN COMPARED WITH THE VALUE OF OTHER PROPERTIES IN THE LOCALITY?

2. GIVE OTHER REASONS IN SUPPORT OF THE OBJECTION:

3. ARE YOU AWARE OF ANY SALES/RENTAL EVIDENCE WHICH INDICATES THAT THE UNIMPROVED VALUE/GROSS RENTAL VALUE MAY BE EXCESSIVE AT THE DATE OF VALUATION? IF SO PLEASE PROVIDE DETAILS:

If space is insufficient please attach additional pages

Complete this section only if you are objecting to a GROSS RENTAL VALUE

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 airconditioning, 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

Send to: The Valuer-General, PO Box 2222, Midland, WA 6936

For South West Region Send to: Landgate Property & Valuations, 9th Floor Bunbury Tower, 61 Victoria St, Bunbury WA 6230