



Your land value

REVIEW GUIDE



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01 General information

Your right to have your land value reviewed

Part 3 of the *Valuation of Land Act 1916* provides for an objection process for the review of land values.

Landowners or rate paying lessees who are not satisfied with the land value recorded on their Notice of Valuation or land tax assessment can lodge an objection to have the land value reviewed. If the property is jointly owned or leased you need to advise the other owners or rate paying lessees prior to lodging an objection.

Each objection is individually reviewed by a professional valuer.

An authorised agent may lodge an objection on behalf of a landowner.

There is no provision to object to a land valuation by petition. Each landowner wanting to object must submit an objection that addresses their individual concerns about their property's valuation.

Objections must be made using the valuation objection form included with your objection kit or by using our online objection facility at www.lpi.nsw.gov.au/valuation.

Time frame for lodging an objection

You have 60 days to lodge an objection.

The last date to object is printed on the front of your Notice of Valuation.

Land tax clients have 60 days from the issue date printed on their land tax assessment to lodge an objection.

The Valuer General has the discretion to accept objections beyond the 60 day time frame.

If you want to lodge an out of date objection you must provide detailed reasons why the objection is late. The Valuer General will then determine whether to accept the objection.



Reasons for objecting to your land value

The *Valuation of Land Act 1916* sets out the grounds for objection. Valid grounds for lodging an objection are:

- the land value is too high or too low
- the area, dimensions or description of the land are not correctly stated
- the apportionment of the valuations is not correct
- lands which should be included in one valuation have been valued separately
- lands which should be valued separately have been included in one valuation
- the person named on the notice is not the lessee or the owner of the land
- concessions/allowances are incorrect.

You must clearly indicate on the valuation objection form the ground(s) on which your objection is based.

You must provide evidence to support your objection. Strong supporting evidence is sale prices of comparable properties. See pages 11 to 17 for examples of strong supporting evidence.

Factors such as your personal circumstances, council rates or land tax liability are not considered during the objection review process.

The review process

When your objection is received it will be checked to ensure you have provided all the required information. You must provide valid supporting information for your objection to be accepted.

If your objection is incomplete or inadequate information is supplied, you will be asked to supply additional information.

When your objection is accepted you will receive a letter of acknowledgement.

Your objection will be individually reviewed by a professional valuer. The concerns you raise and the information you provide in your objection will be examined during the review process. If considered appropriate the valuer may inspect your property. During the review, the land value will be considered in relation to sale prices of comparable properties.

You will be notified in writing when your objection has been determined.

02 How to lodge an objection

Objections must be made using the valuation objection form or by using our online objection facility at www.lpi.nsw.gov.au/valuation.

If you are lodging an objection to more than one land value or more than one property, a separate valuation objection form must be used for each objection.

If you require further information or assistance in completing your valuation objection form please phone us on **1800 110 038**.

Valuation sales report

To assist in the understanding of your land value, a valuation sales report is available. It lists property sales that were considered when determining land values in your area.

Sales from the valuation sales report may be used to support your objection.

The valuation sales report includes the land size, contract date, purchase price and adjusted land value. The sale price of a property is adjusted to reflect the land value only, as if it had sold at 1 July in the year of valuation.

The report is not a complete list of sales for a locality and you can provide other sales evidence to support your objection.

The absence of sales directly comparable to your property on the valuation sales report is not a valid ground for objection. See page 19 for more information.

The Valuer General provides the land value for the whole site of a strata scheme. The valuation sales report lists sales in relation to the whole site. Sales are not available for individual strata units.

A valuation sales report can be accessed via our website using the property number as recorded on your Notice of Valuation or land tax assessment.

If you did not receive a valuation sales report with this booklet you can obtain one by phoning **1800 110 038**, or by visiting our website at www.lpi.nsw.gov.au/valuation.

04 Objecting to a land value on your land tax assessment

Under the *Valuation of Land Act 1916*, a land tax assessment carries a right of objection to the land value.

The Valuer General supplies land values to the Office of State Revenue (OSR) each year. The OSR manages land tax and issues land tax assessments to registered, liable landowners.

For the 2012 land tax year, the taxable value of land will generally be the average of the land values applying for the valuing years 2009, 2010 and 2011.

Where a parcel of land was only recently created (e.g. by subdivision or amalgamation), the average value will be determined based only on the land values for those taxing dates when the land did exist.

Land tax clients cannot object to their average land value.

Objections must be based on individual land values that appear on the land tax assessment. Land tax clients may object to all three years' land values, upon the receipt of their land tax assessment.

A separate objection must be submitted for each land value. See "How to lodge an objection" on page 6 for more information.

If the land value has been subject to a previous objection and you want to lodge a second objection you must provide new information, addressing valid objection criteria, to support your concerns that the land value is

Assessment Notice

Your name and client ID

Supporting information (cont.)

Name: John Citizen
 Client ID: 12345678
 Correspondence ID: 1234567890
 Issue date: DD Month 2012

Land details and property ID

The assessment for the 2012 tax year is based on the following land owned as at 31 December 2011

Aggregated Land					Average land value – calculated from the land value(s)			
Item no.	Land item and property ID.	Notes	% owned	Taxable value \$	LAND VALUE(S)			Average land value \$
					2010 \$	2011 \$	2012 \$	
1	Unit 50, 18 SAMPLE ST SAMPLETOWN PID – 149327		100	157 410	148 500	148 500	175 230	157 410
2	1 SAMPLE ST SAMPLETOWN PID – 2266976	1	100	Exempt	–	–	–	–
3	20 SAMPLE ST SAMPLETOWN PID – 1357901		50	194 500	400 000	380 000	387 000	389 000
4	22 SAMPLE ST SAMPLETOWN PID – 1379035		50	194 500	400 000	380 000	387 000	389 000
Total aggregated land value				\$546 410				

Land values of your property

Assessment calculation

Aggregated taxable land value	546 410
Less Threshold	398 000
Tax \$100 Plus Balance @ 1.6%	2 506.55
Less Secondary Deduction	1 784.50
Total tax payable	\$722.05



incorrect. The Valuer General will make a decision based on the information you provide as to whether the new objection will be accepted.

Finding your land value

Land values are listed in the supporting information schedule of your land tax assessment. You will need this information to complete part 3 of the valuation objection form.

The taxable value is the average value generally based on the land value for each of the last three years after any concessions or exemptions have been applied.

2012 land tax year

A land tax assessment for the 2012 land tax year lists a 'Taxable value', 'Average land value' and the three years' land values that were used to calculate the average land value.

You cannot object to the average or taxable land value. An objection may only be lodged against the 2010, 2011 or 2012 land values.

The 2012 land value for land tax is the 1 July 2011 land value as determined by the Valuer General.

The 2011 land value for land tax is the 1 July 2010 land value as determined by the Valuer General.

The 2010 land value for land tax is the 1 July 2009 land value as determined by the Valuer General.

Prior land tax years

For land tax years prior to 2007, land tax liability is determined by the land value as at 1 July in the previous year.

EXAMPLE

Liability for land tax for the 2006 land tax year is determined using the land value as at 1 July 2005.

05 Strata scheme objections

The Valuer General determines the land value for the whole site of a strata scheme. Objections for strata properties must be to the land value for the whole site of the strata scheme. A valuation sales report for the whole site of the strata scheme is available.

Unit owners can access both the land value for the whole site of their strata scheme and the individual strata unit land value through a land value search. The strata unit land value is a proportion of the strata scheme land value (whole site) based on unit entitlement.

The allocation of unit entitlements as recorded in the strata plan is not a matter for the Valuer General. NSW Fair Trading can assist unit owners with concerns relating to unit entitlement at www.fairtrading.nsw.gov.au or by phoning 13 32 20.

Land value searches and valuation sales reports are available at www.lpi.nsw.gov.au/valuation or by phoning **1800 110 038**.

There is no fee for landowners to access their land values through the website for the valuing years 2009, 2010 and 2011. Other searches incur a fee.

Notice of Valuation

The Valuer General issues a Notice of Valuation to the secretary of the strata scheme or the owners corporation showing the land value for the whole site of a strata scheme. This land value will be used by council for rating purposes.

If the secretary of the strata scheme or the owners corporation disagree with the land value they can lodge an objection to have the land value reviewed. When a review is complete, the secretary of the strata scheme or the owners corporation will be advised of the outcome. If there is any change to the land value, the council will be advised.

Unit owners are not issued with an individual Notice of Valuation and cannot lodge an individual objection to the land value on a Notice of Valuation issued for a strata scheme.

Unit owners should contact the secretary of the strata scheme or owners corporation if they are concerned about the land value for the whole site of a strata scheme.

Land tax assessment

The Valuer General supplies land values annually to the Office of State Revenue (OSR) to manage land tax. OSR uses the strata unit land value to determine land tax. This land value is a proportion of the whole strata scheme land value. It is based on unit entitlement.

If a registered land tax liable unit owner disagrees with the land value, they may lodge an objection to have the land value reviewed. The objection must be to the land value for the whole site of the strata scheme as determined by the Valuer General. The allocation of unit entitlements as recorded in the strata plan is not a matter for the Valuer General.

When a review is complete, the unit owner will be notified of the outcome. If there is any change to the land value for the whole site of the strata scheme, OSR is advised. The secretary of the strata plan or the owners corporation and council will be advised of any change if the land value is used for rating purposes.

Supporting information for strata objections

The Valuer General determines the land value for the whole site of the strata scheme. The valuation will take into consideration the most valuable possible use for the whole site. This may exceed the current level of development on the site.

Objections must be lodged to the land value for the whole site. Evidence must be supplied to support your objection and contended land value.

Valid supporting information for strata objections should apply to the whole site of the strata scheme.

Supporting information for strata objections will generally be sales of sites suitable for the development of comparable strata schemes.

Sales of individual units may only be considered if they are used to demonstrate the value of the whole site of the strata scheme such as part of a development feasibility study to determine the land value of the whole site.

The analysis and valuation of density sites is often complex and unit owners may wish to seek the assistance of a valuer when considering lodging an objection.

EXAMPLE 1

Mrs White owns an investment unit and has received a land tax assessment listing the strata unit land value at \$125,000. Mrs White understands the strata unit land value on her land tax assessment is a proportion of the strata scheme land value however she believes the value is too high.

Mrs White should request an objection kit that contains the valuation sales report which lists property sales for the locality considered when determining land values, information on submitting a valid objection and an objection form. The objection form will include the strata scheme land value as determined by the Valuer General, which is the land value for the whole site of the unit development.

Mrs White must lodge her objection to the strata scheme land value. The evidence she needs to supply to support her objection must relate to the strata scheme land value.

The best supporting evidence is generally sales of sites suitable for a similar level of development as the most valuable possible use of the whole site of Mrs White's unit development. This level of development may exceed the current level of development.

Mrs White can refer to the valuation sales report for her strata scheme in her research for sales evidence to support her objection.

When completing the objection form Mrs White should compare the features of the land for the whole strata scheme to the sale properties and the contended land value.

EXAMPLE 2

A Notice of Valuation has been issued to a body corporate in the building where Tom owns a strata unit. At a recent meeting of the body corporate, the receipt of the Notice of Valuation was discussed. Tom thinks the land value for the strata scheme is too high as a site suitable for the development of a comparable strata scheme has recently sold in the suburb for less. He wants the land value on the Notice of Valuation reviewed. Tom requests that the secretary of the body corporate contact the valuation customer service centre to request an objection kit so that the body corporate can lodge an objection, either on its own or with the assistance of a valuer.

The objection must be lodged by the secretary of the body corporate, owners corporation or their authorised agent and contain valid supporting information such as comparable sales evidence for the land value to be reviewed.

06 Information to support your objection

You must provide valid information to support your objection and contended land value.

It is important you tell us your concerns and link the supporting evidence to your property and contended land value.

The following information is a guide to help you submit a valid objection. It should be noted that the information provided is not exhaustive, other information may be used to support your objection.

The information you provide to support your objection will be examined during the objection review process.

If valid supporting information is not supplied your objection will be returned to you to give you the opportunity to resubmit a valid objection.

Valid objections are based on factors relating to your property and how the land value relates to comparable sales evidence.

Please use the valuation objection checklist on page 23 to ensure you enclose all the necessary items with your objection.



07 Valid supporting information

Sales evidence

Strong supporting evidence for objections is sale prices of comparable properties from the valuing year.

Use sales evidence of comparable properties to support your objection and contended land value. Comparable properties include those with some similar features. Tell us how your property compares to the sale property such as in area, views and location.

The sales may be vacant land or improved sales.

[Reference should be made to specific sales, not median or average sale prices for your area and not asking prices of properties listed for sale.](#)

When using property sales to support your objection you should include the address of the property, the sale price and when the sale occurred. Land values are determined as at 1 July in the year of valuation. Where available, you should use sales from around this time to support your proposed land value.

Sales information is available on the valuation sales report. This report provides a list of sales that were analysed by the valuer at the time the valuations were completed.

You may wish to provide details of other sales to support your objection.

EXAMPLE OF VALID SUPPORTING INFORMATION

John's land value at 1 July 2011 is \$860,000. He is aware of a similar property at 33 Cromwell Court, which is a few streets away that sold for \$805,000 in June 2011. This property is similar in size and has similar views to his property. John has examined the valuation sales report and found a further two properties in Avoca Street and Camden Street, which are similar to his and sold for \$840,000 and \$815,000 earlier in 2011.

John's supporting information could include:

- ✓ The following local properties have similar land size to mine and support a lower land value.
 - 33 Cromwell Court sold for \$805,000 in June 2011, the land area and views are comparable to mine.
 - 132 Avoca Street sold for \$840,000 in March 2011, this property is larger than mine and has a much better view.
 - 20 Camden Street sold for \$815,000 in April 2011, this property is located on a corner site, nearer local amenities.

Features of the land

When comparing property sales to the land being valued, the following are examples of features that are taken into account. You may object if you feel that any of the following have not been taken into consideration in determining your land value.

- Location.
- Nearby development.
- Land surface such as slope.
- Soil type (for rural property).
- Land size and shape.
- Views.
- Land is flood prone.

You must provide specific details to support your claims.

EXAMPLE OF VALID SUPPORTING INFORMATION

- ✓ My land value is \$400,000. Our ocean views have been blocked by a house that was built last year. I think this has reduced the value of my land. A property in our street (number 25) of the same size and with a similar standard of home to ours, without views, sold for \$350,000 in June 2011. I have attached a photograph to show how our view has been blocked.
- ✓ Floods have caused erosion on parts of my property and have reduced the amount of useable land by two hectares.

Concessions and allowances

Concessions and/or allowances applying to your land under the *Valuation of Land Act 1916* (the Act) may reduce the land value on which you are liable to pay rates and/or taxes. If a concession or allowance under the Act applies to your land it should be printed on your Notice of Valuation or land tax assessment.

Allowances include profitable expenditure (onsite/offsite) and subdivision allowance. Concessions for restrictions include statutory restrictions, mixed development apportionment factors and mixed use apportionment factors.

If you believe you are entitled to a concession or allowance, or if you believe the amount of the concession or allowance applied to the land is incorrect, you must include the following supporting information.

- The type of concession or allowance to which you are objecting.
- The amount of the concession or allowance currently recorded on your Notice of Valuation or land tax assessment.
- Your proposed amount of concession or allowance.

Please note that concessions and allowances apply to the land only and do not relate to any concessions or

allowances that may apply to your personal circumstances, for example pensioner concessions.

EXAMPLE OF VALID SUPPORTING INFORMATION

- ✓ I developed my land two years ago. The subdivision and profitable expenditure allowances have not been provided with my land value. As the land has not been sold, I believe these allowances still apply.

I have included details of the nature, date and cost of the works undertaken with my objection.

Ownership

If the ownership details recorded for your property are incorrect, you may lodge an objection.

Alternatively, you may advise us of the correct ownership details without lodging an objection by phoning [1800 110 038](tel:1800110038).

All details of ownership are checked against the information recorded on the Certificate of Title.

Permissible use of the land

You may object on the basis that there have been changes to the permissible use of the land or if you believe the permissible use of the land has not been taken into consideration.

EXAMPLES INCLUDE:

Heritage properties

These are recognised under two different Acts for rating and taxing purposes.

Heritage Act 1977

The NSW Heritage Branch holds the State Heritage Inventory which contains the State Heritage Register and details of heritage restricted properties.

Properties listed on the State Heritage Register are valued under the provisions of section 124 and 125 of the *Heritage Act 1977*. The value is known as a heritage value and takes into consideration the impact of the heritage listing. The heritage value is used for rating and taxing purposes.

Valuation of Land Act 1916

The land value of properties that are heritage restricted by a planning instrument such as a local or regional environmental plan are determined in accordance with section 14G of the *Valuation of Land Act 1916*. The heritage restriction is considered when determining the land value used for rating and taxing purposes.

Landowners may also apply to the Valuer General to make a determination as to whether a particular parcel of land is heritage restricted.

EXAMPLE OF VALID SUPPORTING INFORMATION

- ✓ My property is listed in the State Heritage Register but this is not recorded on my Notice of Valuation. I have included a copy of the listing.

Town planning and zoning

Changes to town planning and zoning may have an impact on your land value. If you believe town planning constraints or changes to zoning have not been taken into account in determining your land value, you may lodge an objection. You must provide details of the planning instrument affecting your land.

EXAMPLE OF VALID SUPPORTING INFORMATION

- ✓ My land has recently been changed to a bush fire area. This has limited the potential use of my land.
- ✓ My land is zoned rural but this has not been taken into account. Rural zoned properties are selling for less. I have included details of recent local sales of both rural and non-rural zoned properties demonstrating that rural zoned properties are selling for less.

Contaminated land

If your land is contaminated, a copy of the Environment Protection Authority order on the property must be supplied.

EXAMPLE OF VALID SUPPORTING INFORMATION

- ✓ My land was contaminated last year by a chemical spill. A copy of the Environment Protection Authority order is enclosed.

Encumbrances

Land values represent the value of the land, excluding improvements and the legal effect of encumbrances such as easements, rights of way, title covenants, caveats and 'restrictions as to user'. However, the physical effect of works within the easement is considered.

EXAMPLE OF VALID SUPPORTING INFORMATION

- ✓ There is an easement to drain water running across my land. I understand that the easement itself is not taken into account when valuing the land, however there is also a large pipe within the easement that does impact on my property's value.
- ✓ A few years ago part of my land was compulsorily acquired. Power lines were constructed last year. The impact of this should have been taken into consideration when determining my land value. I feel my land value should now be \$300,000. I have included sales evidence of similar properties with power lines constructed.

08 Invalid supporting information

When land values are reviewed the matter of concern is whether the value is correct in relation to sales evidence. The following information cannot be considered when determining an objection.

Comparison of land value with other land values

Comparing the land value of other properties to your property is not a valid ground for objection and is not considered in the objection review process. Valuers review the land value in relation to the sale prices of comparable properties. Your supporting evidence must be relevant to your land or land value.

EXAMPLE OF INVALID SUPPORTING INFORMATION

- ✗ My neighbour's property is very similar in size, yet my land value is almost \$100,000 higher than their land value.
- ✗ There is a vacant block in the same road as mine. It has a better view and has a land value that is \$100,000 less.
- ✗ Our other houses have not increased in value anywhere near the amount that this property has.

Comparison of land value with asking prices

Comparison of your land value with asking prices of other properties listed for sale is not a valid ground for objection. Reference should be made to specific sales evidence and not asking prices of properties listed for sale.

EXAMPLE OF INVALID SUPPORTING INFORMATION

- ✗ My neighbour's property has been on the market for six months with an asking price of \$300,000 but still has not sold.

Comparison to prior land values

Comparison of your land value with prior land values is not a valid ground for objection and is not considered during the objection review process. Valuers review the land value in relation to sale prices of comparable properties.

EXAMPLE OF INVALID SUPPORTING INFORMATION

- ✗ My land value has risen from \$250,000 to \$300,000 in two years. How has it increased by this much?
- ✗ The valuation represents an increase of 54% from my last valuation in 2008, that value was created at the height of local property sales.

- ✗ My land value has decreased by 5% from last year, how can you justify that?

Valuation sales report

The valuation sales report shows sales that the valuer used in making valuations in your area. Some or all of these sales may not be directly comparable to your property. The absence of sales directly comparable to your property is not valid evidence that your land value is incorrect. Valuers frequently have to make allowance for variations between sale properties and properties being valued.

EXAMPLE OF INVALID SUPPORTING INFORMATION

- ✗ My property is nothing like the sales listed on the valuation sales report so the value must be wrong.

Comparison with median and average land values

Median and average land values show trends in an area. Your land value may differ from the median or average. You must support your proposed land value with actual sales evidence not comparisons with median or average sale prices.

EXAMPLE OF INVALID SUPPORTING INFORMATION

- ✗ The graph on my Notice of Valuation shows the levelling off of both land values and sale prices but my land value has still increased.
- ✗ The NSW Valuer General has been quoted as saying land values in my area have risen an average of 20%, mine has increased by 50%.
- ✗ The real estate market has collapsed, market reports for this area show a 5% decrease in land values.

Method of valuation

Most land is valued using the mass valuation approach, where properties are valued in groups called components. The properties in each component are similar or are expected to reflect changes in value in a similar way.

The method used to determine your land value is not a valid ground for objection and is not considered during the objection review process. When reviewing an objection, valuers will consider the land value in relation to sales evidence for comparable properties.

EXAMPLE OF INVALID SUPPORTING INFORMATION

- ✗ You haven't been to look at my property. How can the value be so high?

Your personal circumstances

The personal circumstances of the landowner are not taken into account in determining land value and cannot be considered in the objection process.

EXAMPLE OF INVALID SUPPORTING INFORMATION

- ✗ I am retired on a fixed income and cannot afford the increase in rates with this latest valuation.
- ✗ We don't use the land in question but still have to pay rates, we can't afford them.
- ✗ The land is owned by a non profit organisation and cannot afford the rates.

Liability for rates and or taxes

There is a clear separation between the valuation process and the determination of rates and taxes. Land values are provided to local councils for rating and the Office of State Revenue for managing land tax. The Valuer General cannot take into consideration the effect a

land valuation may potentially have on council rates or land tax when determining a valuation or objection.

EXAMPLE OF INVALID SUPPORTING INFORMATION

- ✗ I will be forced to sell my house because of the rates that come with this land value.
- ✗ I think it is unfair that I have to pay land tax on this property as it is a holiday home and we don't receive rental income for the property.

Encumbrances

Land values represent the value of the land, excluding improvements and the legal effect of encumbrances such as easements, rights of way, title covenants, caveats and 'restrictions to user'.

Only the physical effect of encumbrances can be considered in the valuation and objection process.

EXAMPLE OF INVALID SUPPORTING INFORMATION

- ✗ Part of my land is subject to an easement for the future construction of power lines.

09 Frequently asked questions

Where can I get property sales information?

Land and Property Information can provide you with a valuation sales report that lists property sales for a locality that were considered when determining land values. It includes the contract date, land area, purchase price and adjusted land value for the properties analysed by the valuer in undertaking the valuation process. The report is not a complete list of sales for a locality.

For further assistance you can phone **1800 110 038** or visit the Land and Property Information website, www.lpi.nsw.gov.au/valuation, which contains information on where you can obtain other NSW property sales information.

Why do I need to lodge my objection using a valuation objection form, previously I just wrote a letter?

Section 33 of the *Valuation of Land Act 1916* requires that objections be lodged in a form specified by the Valuer General.

The form has been designed to assist you by providing guidance on matters relating to objections and the issues to be considered. It has been designed to streamline

processing and assist Land and Property Information in processing your objection more promptly.

You should send your completed valuation objection form and supporting evidence to:

Valuation Objections – Customer Service

PO Box 745
BATHURST NSW 2795

You may prefer to lodge your objection online at www.lpi.nsw.gov.au/valuation.

I have received my latest land tax assessment. It is based on the average land value over the last three years. Can I object to all three years land values?

Yes, if the land value has not been the subject of a previous objection. For each land value you wish to object to, you must complete a separate valuation objection form.

If the land value has been subject to a previous objection and you want to lodge a second objection you must provide new information, addressing valid objection criteria, to support your concerns that the land value is incorrect. The Valuer General will then determine whether to accept the objection.

Do I have to pay rates or taxes levied if my objection has not yet been resolved?

Yes. Any rates or taxes should be paid as levied.

If the valuation is amended and rates or taxes have been levied based on the original valuation, the rating or taxing authority will be notified. They will make any necessary adjustments if appropriate.

How will I know when my objection has been resolved?

When your objection has been determined we will inform you of the outcome in writing.

I would like to lodge an objection to my valuation, but will not be able to lodge it within the 60 day time frame. Can I have an extension?

If you need an extension of time, you must apply in writing to the Valuer General, stating the reasons why you are requesting an extension. If the last date to object has already passed, you should lodge your objection and supporting evidence stating the reasons why you didn't lodge it within the 60 day time frame. The Valuer General will then determine whether to accept the objection.

Where do I lodge/send my objection?

You should send your completed valuation objection form and supporting evidence to:

**Valuation Objections –
Customer Service**
PO Box 745
BATHURST NSW 2795

You may prefer to lodge your objection online at www.lpi.nsw.gov.au/valuation.

Where can I find more information?

You can find more information by phoning **1800 110 038** or from the Land and Property Information website at www.lpi.nsw.gov.au/valuation.

10 Appeals

If you are not satisfied with the determination of your objection, you have the right to appeal the decision in the Land and Environment Court of NSW. You can contact the court directly by writing to:

The Land and Environment Court
of NSW
Level 4, Windeyer Chambers
225 Macquarie Street
SYDNEY NSW 2000

An appeal must be made to the Court no later than 60 days from the date of issue of your objection determination letter.

More information can be found online at www.lawlink.nsw.gov.au/lec.

11 Feedback

The Valuer General encourages suggestions for further improvements to the valuation or objection system. If you have a suggestion, please let the Office of the Valuer General know by contacting:

Philip Western
Valuer General
GPO Box 15
SYDNEY NSW 2001

T 1800 110 038
F 02 6332 8399
E valuergeneral@lpi.nsw.gov.au

12 Valuation checklist

- Your objection is on the valuation objection form.
- You have used a separate valuation objection form for each valuing year to which you are objecting.
- You have used a separate valuation objection form for each property.
- Your supporting information is attached to your objection.
- You have completed all parts of the form.
- Is the objection lodged within the time frame? If not please provide detailed reasons why your objection is late.
- Sign the form. The form must be signed by either the owner or the owner's agent.
- You have notified anyone who has an interest in the property that you have lodged an objection.
- You have kept a copy of your objection for your own records.
- Post the form(s) and all your supporting information to:
Valuation Objections – Customer Service
PO Box 745
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