

LOCAL GOVERNMENT ACT 1999 - SECT 147

147—Rateability of [land](#)

(1) All [land](#) within the [area](#) of a [council](#) is rateable, except for [land](#) within a specific exemption (see especially subsection (2)).

(2) The following is not rateable:

(a) [unalienated Crown land](#);

"unalienated Crown land" means all [land](#) of the Crown except—

(a) [land](#) held in fee simple by an agency or instrumentality (other than a Minister) of the Crown;

(b) [land](#) subject to a [lease](#) or licence (other than a [lease](#) or licence relating to exploration for, or recovery of, minerals or petroleum);

(c) [land](#) subject to an agreement to purchase;

(h) [land](#) that is exempt from [council](#) rates under or by virtue of another Act.

LOCAL GOVERNMENT ACT 1999 - SECT 150

150—General principles

A [council](#) should, when making and adopting policies and determinations concerning rates under this Act, take into account the following principles:

(a) [rates constitute a system of taxation](#) for local government purposes (generally based on the value of [land](#));

(b) [rating policies should make reasonable provision with respect to strategies to provide relief from rates](#) (where appropriate), [and any such strategies](#)

should avoid narrow or unreasonably restrictive criteria and should not require [ratepayers](#) to meet onerous application requirements;

(c) the [council](#) should, in making any decision, take into account the financial effects of the decision on future generations,

(but a challenge to a rate cannot be based on the extent to which a [council](#) has (or has not) applied these principles).

LOCAL GOVERNMENT ACT 1999 - SECT 151

151—Basis of rating

(1) Subject to this Act, a rate must be—

(a) a rate based on the value of [land](#) subject to the rate; ¹ or

(c) a rate based on two components—

(i) one being based on the value of [land](#) subject to the rate; and

(ii) the other being a fixed charge; or

(d) a rate based on some other factor or factors specifically allowed under this Act.

(2) The value of [land](#) for the purpose of rating is its [capital value](#).

(3) However, a [council](#) may declare rates on the basis of the [annual value](#) or [site value](#) of [land](#) if—

(a) the [council](#) declared rates in respect of that [land](#) on that basis for the previous financial year; or

(b) the [council](#) declared rates in respect of that [land](#) on the basis of [capital value](#) for the previous three financial years.

(4) Except as authorised by proclamation under Chapter 3, a [council](#) must not apply different [valuation](#) bases to different parts of its [area](#).

"capital value" means [capital value](#) as defined in the [Valuation of Land Act 1971](#) ;

VALUATION OF LAND ACT 1971 - SECT 5

5—Interpretation

(1) In this Act, unless the contrary intention appears—

"capital value" of land means the capital amount that an unencumbered estate of fee simple in the land might reasonably be expected to realise upon sale, but if the value of the land has been enhanced by trees planted on the land (other than commercial plantations), or trees preserved on the land for the purpose of shelter or ornament, the capital value must be determined as if the value of the land had not been so enhanced;

LOCAL GOVERNMENT ACT 1999 - SECT 167

167—Valuation of land for the purposes of rating

(1) A council **must not** declare a rate for a particular financial year without first adopting the valuations that are to apply to land within its area for rating purposes for that year.

(2) A council **must**, for the purposes of subsection (1), **adopt**—

(a) valuations made, or caused to be made, by the Valuer-General; or

(b) valuations made by a valuer employed or engaged by the council, or by a firm or consortium of valuers engaged by the council,

or a combination of both.

(3) For the purposes of subsection (2)—

(a) —

(i) **in relation to the adoption of valuations under subsection (2)(a)—the most recent valuations available to the council at the time that the council adopts its budget under this Act will govern the assessment of rates for the financial year; and**

(ii) **in relation to the adoption of valuations under subsection (2)(b)—the valuations may be up to five years old; and**

(b) if the council adopts a combination of valuations under subsection (2)(a) and (b)—the valuations must be consistent with any guidelines, policies or standards published by the Valuer-General by notice in the Gazette for the purposes of this section; and

(c) all [land](#) within a particular [land](#) use category declared by the regulations as a permissible differentiating factor must be subject to [valuations](#) adopted under subsection (2)(a) or to [valuations](#) adopted under subsection (2)(b), and not to a combination of both.

(4) The [council](#) may rely on an audit of [valuations](#) undertaken by the Valuer-General for the purpose of ensuring compliance with subsection (3)(b).

(5) Subsection (3)(c) does not apply in a case where the [land](#) use category attributed to a particular piece of [land](#) is changed following the declaration of a rate or [rates](#) for a particular financial year.

(6) A notice of the adoption of [valuations](#) must be published in the Gazette within 21 days after the date of the adoption.

(7) A notice under subsection (6) need only set out the total of the [valuations](#).

LOCAL GOVERNMENT ACT 1999 - SECT 168

168—Valuation of [land](#)

(1) The Valuer-General must, at the request of a [council](#), value any [land](#) within the [council](#)'s [area](#) (being [land](#) that is capable of being separately rated) specified in the request.

(2) A [council](#) must, at the request of the Valuer-General, furnish to the Valuer-General any information requested by the Valuer-General for the purposes of valuing [land](#) within the [area](#) of the [council](#).

LOCAL GOVERNMENT ACT 1999 - SECT 169

169—Objections to [valuations](#) made by [council](#)