

# 8.109 Extension of Time for Service of an Objection

## Purpose/Objectives

Section 32 (1) of the *Valuation of Land Act 1978* provides that any person liable to pay any rate or tax assessed in respect of land who is dissatisfied with the valuation made under Part III may serve upon the Valuer-General or any rating or taxing authority a written objection to the valuation.

## Key Principles

Objections to values determined as part of a general valuation are to be submitted within 60 days of gazettal and where the valuation is the basis of the assessment by a rating or taxing authority of any rate or tax, within 60 days after the issue of the assessment.

Section 32 (6) provides that the Valuer-General may, for reasonable cause shown by a person entitled to make an objection, extend the time for service of the objection for such period as the Valuer-General considers reasonable in the circumstances and whether or not the time for service of the objection has already expired.

Section 34A states that any amendment of a valuation consequent upon the allowance wholly or in part of an objection to a valuation or consequent upon a review by the State Administrative Tribunal shall not apply for the purposes of any rating or taxing year before the year in respect of which the objection was served.

## Useful Links

[Valuation of Land Act 1978](#) -section 32 and section 34A

## Evaluation & Review

Custodian: Policy & Regulation, Valuation Services

Update approved: June 2021

Approver: Valuer-General, Valuation Services

Date of next review: June 2024