

Valuation Information Guide 8.110 Objections to Valuation

Background

In accordance with Section 32 of the *Valuation of Land Act 1978* (VLA) property owners who are dissatisfied with the valuation made under Part III of the VLA may serve upon the Valuer-General or any rating or taxing authority a written objection to the valuation.

Key Principles

In accordance with Section 32(2) of the VLA, for an objection to be valid it shall:

- describe the relevant land so as to identify it and
- identify the valuation objected to and
- set out fully and in detail the grounds of objection and the reasons in support of those grounds of objection.

Objections to valuations subject to a general valuation are to be lodged within 60 days after the date of gazettal. Where the valuation is the basis of a rates notice assessment or Land Tax assessment, objections can be lodged within 60 days after the issue of the assessment.

The time period for service of an objection may be extended by the Valuer-General if reasonable cause is demonstrated.

The Valuer-General may request additional information when completing an objection. If an objector does not reply or does not provide the required information within the specified time the objection will be determined based on the information available.

The Valuer-General will determine objections in accordance with Section 32(7) of the VLA, 'with all reasonable dispatch, consider any objection and may either disallow it or allow it, wholly or in part'.

Under Section 32(4) of the VLA, owners and/or ratepayers can only object to their valuation once during a twelve-month period.

Under Section 32(5) of the VLA, objections that are served on a rating or taxing authority, must be referred to the Valuer-General as soon as is practicable and must include the date on which the objection was served.

Under Section 34A of the VLA, amended values resulting from objections shall not apply retrospectively for any rating year prior to the rating year the objection was lodged.

If the owner/ratepayer is dissatisfied by a decision of the Valuer-General on an objection, that person may within 60 days after service of notice of the Valuer-General's decision serve on the Valuer-General a notice requiring that the valuation be referred to the State Administrative Tribunal (SAT) for review.

The owner/ratepayer may request an extension of the 60-day period for the SAT review where reasonable cause has been shown to the satisfaction of the Valuer-General.

Further Information

A lodged objection that only quotes “An objection to a valuation of land may be made on the ground 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”, as per Section 32(3) of the VLA, and does not provide the relevant grounds of objection and reasons in support as stated under Section 32(2) of the VLA, is not a valid objection.

Further, any objection which states that the rates have increased or that rents have reduced after the date of valuation are not grounds for objection.

Supporting Information

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

Approval

Owner: Regulation & Research, Valuation Services

Update approved: 30 April 2025

Approver: Valuer-General, Valuation Services