LandTasmania

Owner's Guide

OBJECTION TO VALUATION

Office of the Valuer-General
Department of Natural Resources and Environment Tasmania

Tasmanian Government

Objection to Valuation – What is it?

The Valuer-General determines statutory valuations for properties in Tasmania in accordance with the *Valuation of Land Act 2001*. Following completion of a six-yearly revaluation (fresh valuation) or when an interim supplementary valuation is made, each property owner is issued with a Notice of Valuation.

If you disagree with a valuation, you have 60 days from receipt of the *Notice of Valuation*, to lodge an objection with the Valuer-General. An objection is a formal legislative process with specific requirements on both parties.

Can I discuss my concerns with somebody before lodging an objection?

If you have general questions about the Notice of Valuation you can call this Office (contact details are on the back of this brochure). If your question is about the property values, you may be referred to a property valuer.

What are the grounds for an objection?

An objection can only be based on one, or more of the following 7 grounds for an objection set out in legislation. That the:

a) land value, capital value or assessed annual value assigned to any land is too high or too low;

b) interests of the several persons having an interest in any land have not been correctly apportioned;

c) apportionment of any valuation is not correct;

d) lands which should be included in the one valuation have been valued separately;

e) lands which should be valued separately have been included in the one valuation;

f) person named in any *Notice of Valuation* is not an owner of the land to which the notice relates; and/or

g) area, dimensions or particulars of any land are not correctly described.

No other basis for an objection can be accepted, for example you cannot object about your land tax or local council rates. These are matters you need to take up with the relevant authority.

How long do I have to make an objection and can I get an extension?

You have 60 days to lodge an objection from when the *Notice of Valuation* is deemed to have been received. Objections which are received in the mail on the morning after the closing date are accepted however, objections made online must be received on the closing date.

Forms received after the closing date may still be reviewed by the Valuer-General, however they are treated as correspondence and the property owner does not have statutory rights of appeal to the Land Valuation Court.

The Valuer-General has unconditional discretion to extend the 60-day objection period and this discretion is exercised reasonably, in light of relevant circumstances. A request for an extension must be in writing and should be accompanied by a statutory declaration setting out the reasons for seeking an extension.

The Land Valuation Court may also extend the 60-day objection period.

How do I lodge a valid Objection?

The most effective way of submitting your objection is by using the OVG online service portal at www.nre.tas.gov.au/ovg, or you may request a hard copy by emailing ovg@nre.tas.gov.au

- Lodge your objection using only the online form or email/ post the hard copy form by the 60-day closing date from receipt of your Notice of Valuation
- Fully state and detail your objection based on one or more of the 7 grounds set out in the Valuation of *Land Act 2001* (refer to the list in the blue section of this guide)
- If your objection grounds are based on values which are too high or too low, ensure you have included your contended/supported values.

What Happens Next?

The property valuer will phone the '*contact person*' to discuss the grounds for objection. In some cases, a suitable time will be arranged for a reinspection of the property to view any issues of concern.

- The property valuer prepares a formal objection report and recommendation based on their investigations, which is reviewed by the Valuer-General who may request additional information.
- The Valuer-General will inform you of the decision in writing and if the valuation or property information is adjusted, a new *Notice of Valuation* will be issued and backdated to the original valuation date.

Objector	Valuer-General	Property Valuer	Valuer-General	Objector
• Completes the *Objection to Valuation Form*. Attaches evidence to support the objection. • Includes 'contended values' if the objection is to land, capital or assessed annual values. **Timeframe** Must lodge within 60 days of receipt of the *Notice of Valuation.*	• Checks objection form is valid; signed and dated; '*contended values*' are included (if relevant); and sufficient evidence is attached. • Invalid form returned to objector. • Valid objection recorded and sent to property valuer. • Acknowledgement sent to objector. **Timeframe** Up to 2 weeks.	• Reviews the objection. • Contacts the objector. • May reinspect the property. • Prepares objection report with recommendation. **Timeframe** (1) Property Valuer - Within 45 days of receipt. (2) Valuation Contractor -Within 45 business days of the closing date for objections.	• Reviews Report. • May require further information. • Determines the objection. • Sends objector Notice of Decision. • May issue new *Notice of Valuation* and advise Council and State Revenue Office. **Timeframe** Up to 60 days.	• May require the Valuer-General to refer the objection to the Land Valuation Court or Supreme Court. **Timeframe** Must be lodged within 30 days of the date of the Valuer-General's Decision.

- The *Notice of Decision* which accompanies the new *Notice of Valuation* will explain the reasons for the decision and your appeal rights.
- Changes in valuation are automatically sent to the relevant Council and the State Revenue Office.

How long does the objection process take?

The length of time depends on the complexity of the objection and the type of property involved. However, as an indication:

- *Objections to Fresh Valuations (Revaluations)* can take up to 6 months depending on the number of objections lodged following the issue of a revaluation.
- *Objections to Supplementary Valuations* can generally be completed within 3 months from receipt of the objection.

What type of evidence do I attach to support my objection?

The most common reasons for objections and the type of evidence which needs to be supplied are:

- *The values are either too high or too low*. In this case, your grounds for objection will be strengthened by providing examples of comparable market sales/ lease evidence of properties sold/ leased close to the date of valuation and an explanation about how each sale/lease compares to your property.
- *I am not an owner of the land*. Proof that you are not the owner of the property.
- *The lands should be separately valued.* Sufficient written evidence and details of the properties concerned.

Where can I obtain comparable market sales evidence and how do I present it?

You can obtain property sales information from the LIST at www.thelist.tas.gov.au. Administrative fees may apply. Data about property sales is also available from a range of commercial organisations.

The most relevant comparable sales/leases are those transacted:

- prior to, or near the date relating to 'Level of Values as at' shown on your *Notice of Valuation* (sales after this date may not reflect the market as of the date of valuation); and
- with similar general attributes to your property. This allows a comparison of your property and the sale/ leased property. Example attributes are - land area, building size and construction; location, views and aspect; access to services (water supply, sewerage, electricity, roads); and the present use of the land, its zoning and the land's highest and best use.

Properties '*for sale*' are not valid sales evidence and should not be used.

This is an example of how to present your evidence using comparable sales evidence.

Reason for objection —

That the capital value assigned to my property is too high.

Details of comparable sales evidence for property:

Address: 13 Jones Street, The City, Tas, 7000

Sale price: $250,000

Date of sale: 25/06/2014

Land area: 1000m^2

Building area: 250m^2

Attributes of the sale property (if known): The sale property is a 2 storey, brick and tile home, located within two streets of my home, with 4 bedrooms, a double garage and separate granny flat.

Comparison to your property:

My land is 809m^2, which is smaller than the sale land and I have a smaller brick and tile 3 bedroom home, of 210m^2 with a single garage. The sale property has better water views and has the same zoning as my property.

Can I get someone else to lodge my objection?

If you have a formal arrangement with a solicitor or property agent, that person can lodge an objection and sign as your agent.

Can I withdraw an objection?

You can withdraw from the objection process in writing to the Valuer-General via email to ovg@nre.tas.gov.au or by post to the address at the bottom of this guide requesting the matter be withdrawn.

Can I appeal the final decision of the Valuer-General?

Yes. You have 30 days following receipt of the notice of decision to require the Valuer-General to refer the matter to the Land Valuation Court. The Court will then decide the matter.

It is up to you to justify the objection to the Court and prove that the valuations made by the Valuer-General are wrong and that the values or matters stated in your objection were correct. You must confine your case to only those matters listed in your objection.

The Valuer-General will be represented by the Office of the Director of Public Prosecutions and a qualified property valuer will provide expert testimony. You may need to retain the services of a property valuer to prepare your appeal for Court. You are responsible for your legal costs and the costs of retaining a property valuer.

Where can I get an objection form and lodge my objection?

Objections can be lodged faster through our Online service portal at www.nre.tas.gov.au/ovg or downloaded and posted to the address denoted on the form.

If you experience issues please email ovg@nre.tas.gov.au or phone 6165 4444 (Option 2).

Office of the Valuer-General
Department of Natural Resources and Environment Tasmania
GPO Box 44, Hobart, 7001
Email: ovg@nre.tas.gov.au
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