

# Valuation Information Guide 3.104 – Gross Rental Values of Rateable and Non-Rateable Land

## Background

The determination of the rateability of land or a portion of land is a matter for the rating authorities and not the Valuer-General.

The *Valuation of Land Act 1978* requires the provision of valuations for all rateable and taxable land and defines rateable land as follows:

**Rateable land** means land in respect of which any rate or tax is assessed under any of the rating and taxing Acts or is, in the opinion of the Valuer-General, reasonably likely to be assessed under any of those Acts prior to such land being valued in a general valuation.

## Key Principles

Landgate will provide rating authorities a gross rental value (GRV) for all land, except land that is readily recognised as being non-rateable and unlikely to change.

Should the rating authority declare a portion of land as being 'non-rateable', a GRV will be given for the rateable portion of land.

## Supporting Information

- [Valuation of Land Act 1978](#) – Section 4 (1)

## Approval

Owner: Regulation & Research, Valuation Services

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Approver: Valuer-General, Valuation Services