

Objection to Land Use

Office of the
Valuer-General

To assist with the valuation process, the Office of the Valuer-General assigns a four digit Land Use Code (LUC) to each property. This is a clear representation of the predominant use of the land, including occupancy valuations and administrative purposes.

LUC's are used to describe the actual use of the land, which may not be the highest and best use of the land, or the principal business of the property owner.

There are 10 major groups (primary codes), with each LUC consisting of four digits which also include sub-groups (secondary codes) and categories (detailed codes) which provide additional detail.

The primary codes are:

0 – Open	5 – Institutions
1 – Residential	6 – Public Utilities
2 – Commercial	7 – Recreation
3 – Industrial	8 – Quarrying and Mining
4 – Vacant Land	9 – Primary Production

The Valuer-General's view of the predominant use of the land facilitates the obligation to provide an opinion. This assists various rating authorities in administering their rating and taxing statutes where land use plays a part, including:

- Local Government for council rates (if used for differential rating).
The Valuer-General provides advice as to the predominant LUC. This assists councils in their attribution of the category of land use that applies to each of their rateable properties. It is utilised for the purpose of differential rating under section 156 of the *Local Government Act 1999*¹ and regulation 14 of the *Local Government (General) Regulations 2013*.
- SA Water for sewerage rates and water supply charges.
LUC information assists SA Water to administer their policy around differing sewerage rates and water pricing between residential, non-residential and commercial uses.
- RevenueSA for exemptions to land tax.
- RevenueSA for qualifying land determinations.
The Valuer-General's opinion of the predominant use of the land is utilised for the purpose of section 8(2) of the *Emergency Services Funding Act 1998* (ESF Act), which is one of five uses as prescribed under section 8(1) of the ESF Act.

¹ For definitions and statutory provisions please refer to up-to-date versions of legislation available at www.legislation.sa.gov.au.

For more information, please contact the Office of the Valuer-General

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- Local Government for the Regional Landscape Levy is based on land use, as collected through council rates notices.

LUC information can be used to determine the regional landscape levy under section 69 of the *Landscape South Australia Act 2019* (LSA Act). Councils impose this levy to reimburse themselves for amounts contributed to their relevant Regional Landscape Board under section 66 of the LSA Act.

The Valuer-General has published a [booklet](#) which outlines all LUC's and the description. The corresponding Local Government Code and category of land use is also indicated.

Have you received your rates notice?

If you have received your rates notice and are dissatisfied with the land use or an assessment on your notice, the following steps will assist you to understand where to send your objection.

Objection to valuation

If you are dissatisfied with the site or capital value on your rates notices, refer to the [Property Valuations - Objecting to a Valuation](#) fact sheet and see below regarding the legislative requirements.

Note: If you receive a rates notice from the City of Adelaide, your objection to the annual value must be directed to the Council.

Where to send your land use objection

Council rates

Section 156 (2)(9) of the *Local Government Act 1999* states 'a ratepayer, if of the opinion that a particular land use has been wrongly attributed to the ratepayer's land by the council for the purpose of levying differential rates, may object to the attribution of that land use to the land.'

It is important to note that these objections are in relation to the category of land use—for example, 'residential', 'primary production', 'vacant land'—attributed for the purposes of levying differential rates. These objections are not to the LUC assigned by the Valuer-General, although the LUC may be updated as part of the objection.

Each individual council is responsible for accepting objections to land use. Refer to your rates notice, council website or contact the council via telephone or email for further information. Your objection to land use must be lodged in writing directly to your council and must be made within 60 days after the objector receives notice of the attribution of land use.

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SA Water account

If you are concerned you're being rated on the incorrect use for your property (Residential or Commercial) your enquiry should be directed to SA Water.

Email: customercare@sawater.com.au

Online: web chat or online form [SA Water - Contact us](#)

Telephone: 1300 729 283

Notice of Emergency Services Levy Assessment

If you believe that the land use which has been attributed to your land on your Notice of Emergency Services Levy Assessment is incorrect, you can lodge an objection in writing within 60 days after the date of service of the Notice.

Objections are to be directed to:

Online: Complete the [Object to emergency services levy land use](#) form

Post: Commissioner of State Taxation
GPO Box 1647
ADELAIDE SA 5001

Email: revdata@sa.gov.au

Land Tax Assessment

If you are dissatisfied with an assessment, or a reviewable decision of the Commissioner, in the first instance please contact RevenueSA on the telephone number that appears on the Land Tax Assessment.

If you wish to dispute your Land Tax Assessment, or a reviewable decision of the Commissioner, you may lodge a written objection within 60 days of the date of the assessment or reviewable decision with:

Treasurer
GPO Box 2264
ADELAIDE SA 5001

NOTE: If you lodge an objection (to land use or value), you are still required to pay your rates bill by the due date. If your objection results in an amendment to the land use or value, then a refund/credit may be issued.

If an applicant is dissatisfied with the decision from the rating authority, there may be appeal rights available. Check the relevant websites for further information.

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The following details outline the legislative definitions for the various objection options associated with each rating and taxing notice.

Objection to Site or Capital Value

The **Valuation of Land Regulations 2020** (regulation 5) outlines

Pursuant to section 23(2) of the *Valuation of Land Act 1971*, an account, assessment or notice for rates, land tax or some other impost that contains particulars of a valuation does not constitute notice of the valuation for the purposes of section 23(1) unless the document contains the following statement:

You may object to the valuation referred to in this notice by writing served personally or by post on the Valuer-General within 60 days after the date of service of this notice.

BUT NOTE:

- (a) if you have previously received a notice or notices under the [here state the Act or Acts under which this account, assessment or notice is served] referring to the valuation and informing you of a 60-day objection period, the objection period is 60 days after service of the first such notice;
- (b) you may not object to the valuation if the Valuer-General has already considered an objection by you to that valuation.

Council rates

If you are dissatisfied with the land use that is reflected on your council rates, the following outlines the process to lodge an objection to land use.

The **Local Government Act 1999** (section 156) outlines

- (9) A ratepayer, if of the opinion that a particular land use has been wrongly attributed to the ratepayer's land by the council for the purpose of levying differential rates, may object to the attribution of that land use to the land.
- (10) An objection under subsection (9)—
 - (a) must be in writing; and
 - (b) must set out—
 - (i) the grounds of the objection; and
 - (ii) the land use (being a land use being used by the council as a differentiating factor) that should, in the objector's opinion, have been attributed to the land; and
 - (c) must be made within 60 days after the objector receives notice of the attribution of the particular land use to which the objection relates (unless the council, in its discretion, allows an extension of time for making the objection).

Regulation 14 of the **Local Government (General) Regulations 2013** outlines

- (1) for the purposes of sections 156 and 167 of the Act, the following categories of land use are declared as permissible differentiating factors:

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- (a) *Residential* comprising the use of land for a detached dwelling, group dwelling, multiple dwelling, residential flat building, row dwelling or semi-detached dwelling within the meaning of a prescribed instrument;
- (b) *Commercial—Shop* comprising the use of land for a shop within the meaning of a prescribed instrument;
- (c) *Commercial—Office* comprising the use of land for an office within the meaning of a prescribed instrument;
- (d) *Commercial—Other* comprising any other commercial use of land not referred to in the categories specified in paragraph (b) or (c);
- (e) *Industry—Light* comprising the use of land for a light industry within the meaning of a prescribed instrument;
- (f) *Industry—Other* comprising any other industrial use of land not referred to in the category specified in paragraph (e);
- (g) *Primary Production* comprising—
 - (i) farming within the meaning of a prescribed instrument; and
 - (ii) horticulture within the meaning of a prescribed instrument; and
 - (iii) the use of land for horse keeping, intensive animal keeping or intensive animal husbandry within the meaning of a prescribed instrument; and
 - (iv) in respect of a dairy situated on a farm—the use of land for a dairy within the meaning of a prescribed instrument; and
 - (v) commercial forestry;
- (h) *Vacant land* comprising the non-use of vacant land;
- (i) *Other* comprising any other use of land not referred to in a previous category.

Section 156 (4a) of the **Local Government Act, 1999** outlines ‘Despite subsection (4)the use of land as a marina berth is declared to be a permissible differentiating factor for the purposes of this section.’

Section 152 (6) of the **Local Government Act, 1999** outlines

Marina Berth means a piece of rateable land within a marina –

- a) used for the berthing or mooring of a vessel; or
- b) used for the dry storage of a vessel (commonly known as a hard stand).

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Notice of Emergency Services Levy Assessment

The **Emergency Services Funding Act 1998** (section 9) outlines

- (1) The owner of land may object to the attribution of a particular use to the land by the Valuer-General.
- (2) The objection must be made to the Minister and must –
 - (a) be in writing; and
 - (b) set out –
 - (i) the grounds of objection; and
 - (ii) the land use that should, in the objector's opinion, be attributed to the land; and
 - (c) be served on the Minister within 60 days after the objector receives notice under section 16 of the levy payable by him or her.

The land use categories for the Emergency Services Levy are

- Residential (RE)
- Commercial (CO)
- Industrial (IN)
- Rural (RU)*
- Vacant (VA)
- Special Community Use (CU)
- Other (OT)

* Rural land use means land used for primary production.

Land Tax Assessment

Land tax is administered under the following legislation:

- *Land Tax Act 1936*
- *Taxation Administration Act 1996*

and associated Regulations.

The **Taxation Administration Act 1996** (section 82, 83 and 86) outlines

82—Objections

A person who is dissatisfied with—

- (a) an assessment (other than a compromise assessment); or
 - (b) a decision under Part 4 concerning a refund or an application for a refund of tax; or
 - (c) any other decision of the Commissioner under a taxation law that is not declared to be a non-reviewable decision,
- may lodge a written notice of objection with the Minister.

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83—Grounds of objection

The grounds of an objection must be stated fully and in detail in the notice of objection.

86—Time for lodging objection

An objection must be lodged with the Minister not later than 60 days after—

- (a) in the case of an objection to an assessment—the date of service of the assessment on the taxpayer; or
- (b) in the case of an objection to some other decision—the date on which the taxpayer was notified of the decision.

SA Water account

Residential water prices apply to properties including houses, maisonettes, home units, retirement homes, flats and strata/community title residences and vacant land.

Commercial properties include retail trade (shops, shopping centres, department stores and general stores) and wholesale trade (distributors and warehouses where goods are purchased and stored in large quantities, then on-sold to retailers or sellers.)

Sewerage charges are formed by applying a rate of a specified number of cents charged per \$1,000 of property value.

The rates are charged in four categories:

- Residential (metropolitan)
- Residential (country)*
- Non-residential/commercial (metropolitan)
- Non-residential/commercial (country)*

*country sewerage prices apply to properties within SA Water defined sewerage drainage areas.

(Information sourced from www.sawater.com.au)

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