



Gross Rental Value Valuation Policy 3.106

The Treatment of Carpet as a Chattels Rather Than a Fixture

Background

Through the related definitions contained within the *Valuation of Land Act 1978*, the Gross Rental Value of land is defined as including fixtures to land.

It has been the practice of the Valuer General to assess house and office accommodation on the assumption that carpet is a chattel, not a fixture, and therefore excluded from the value of the land.

Legislative Authority

Valuation of Land Act 1978, Section 4

Legal Precedent

The principle applied in this Policy is based on precedent from the following cases:

1. Hellawell -v - Eastwood (1851) 6EX 295; 20LJ (EX) 154
2. Boyd - v - Shorock (1867) LR Eq 72
3. Holland - v - Hodgson (1872) LR 7CP 328

Policy

Based on legal opinion and court precedent carpets are to be regarded as a chattel not a fixture and therefore not included in the Gross Rental Value of land.

Date of Most Recent Review

31 January 2006

Authorising Officer

A handwritten signature in black ink, appearing to read 'G Fenner'.

G Fenner, Valuer General