



**Gross Rental Value
Valuation Policy 3.104
Valuation of Rateable and Non-rateable Land
Gross Rental Values**

Background

The rateability of land or portion of land is not a matter for the Western Australian Land Information Authority (Landgate) to determine. To avoid unnecessary delays the following policy applies.

Policy

The Valuation Services branch of Landgate will provide rating authorities with Gross Rental Values for all land, except those which are readily recognised as being non-rateable and unlikely to change – for example, Schools, Churches, Public Hospitals and Cemeteries.

In the case of multi occupancy properties, a single aggregated value will be determined. Where this value includes some portions which could be non-rateable, they will be valued and included in the total Gross Rental Value.

Should the rating authority decide to allow 'non-rateable' status to a portion of the land Valuation Services will, on request, provide written information relating to that portion, but make no alteration to the total value contained in the valuation roll.

Alternatively the rating authority may define the extent of rateable land within a single ownership and only this land will be valued and entered into the roll.

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