

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 0	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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