

# Valuation Information Guide 3.101 – Disclosure of aggregated gross rental values

## Background

The *Valuation of Land Act 1978* section 24 (1) allows, subject to the *Strata Titles Act 1985*, for an aggregation of the valuations that would have been assigned to any part of the land had the parcels of land been valued separately.

The *Strata Titles Act 1985* section 71 states that for rating and taxing purposes, each lot of the parcel of land must be valued separately as a single lot.

## Key Principles

Multi-occupancy properties are entered into the valuation roll with a single value. This value is calculated as an aggregation of the values that would have been assigned if they had been valued separately.

The individual values that comprise a single aggregated value in the valuation roll are typically not available to the public. The individual values are made available when requested by rating authorities to facilitate rate rebates, discounts or exemptions.

## Supporting Information

- [Valuation of Land Act 1978](#) – Sections 24 and 26
- [Strata Titles Act 1985](#) – Section 71

## Approval

Owner: Regulation & Research, Valuation Services

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Approver: Valuer-General, Valuation Services