

**Submission
No 8**

EMERGENCY SERVICES FUNDING REFORM

Organisation: Value NSW
Date Received: 3 June 2026

Valuer General

Our ref: [REDACTED]

emergencyservicesfunding@parliament.nsw.gov.au

3 June 2026

Subject: Valuer General's submission to the NSW Parliament Select Committee on Emergency Services Funding Reform

Dear Ms Scruby,

Thank you for your invitation to make a submission to the NSW Parliament's Legislative Assembly Select Committee on Emergency Services Funding Reform inquiry.

As Valuer General, I am responsible for overseeing the land valuation system in New South Wales. Value NSW (VNSW) determines more than 2.7 million land values each year as at 1 July, undertaking this work on my behalf in line with the *Valuation of Land Act 1916*. The statutory independence of the Valuer General provides a clear separation between the impartial determination of land values and their subsequent use for rating and taxing purposes.

Based on the information available to date, I understand that the reform options propose to use land values to calculate the replacement levy. Based on VNSW's analysis, this proposal can be incorporated within the annual land values program. I note, however that based on previous estimates, approximately 10,000 additional properties, such as those on Lord Howe Island, would be required to be valued to implement any proposed reform. In addition, I note that if reform occurs, the proposal may also result in an increase in objections lodged with VNSW. Based on internal analysis, both of the above considerations could be managed within established processes and governance frameworks, subject to appropriate lead time and cost recovery mechanisms.

VNSW, as the State Valuation Office, is the NSW Government's preferred valuation expert. As the largest employer of valuers in NSW, VNSW operates an agile workforce model capable of responding to program requirements. VNSW's proven track record in delivering complex valuation programs positions it well to support the proposed reforms and the above resourcing implications.

I would be pleased to provide further information on the land valuation system, including the objection process, for the Committee's information.

Yours sincerely,

[REDACTED]

Sally Dale

NSW Valuer General

Cc: Stewart McLachlan, Chief Executive Officer Value NSW [REDACTED]