

**IN THE LAND VALUATION TRIBUNAL  
AT AUCKLAND**

**I TE TARAIPŪNARA WĀRIU WHENUA  
KI TĀMAKI MAKĀURAU**

**Decision [2024] NZLVT 003**

IN THE MATTER OF

an objection pursuant to s 36 of the  
Rating Valuations Act 1998

BETWEEN

X LIN

Y ZHOU

(ENV-2023-AKL-0000217)

Objectors

AND

AUCKLAND COUNCIL

Respondent

Tribunal: Judge J A Smith, Land Valuation Tribunal Chairperson

Last case event: 20 December 2023

Date of Decision: 12 February 2024

Date of Issue: 12 February 2024

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**DECISION OF THE LAND VALUATION TRIBUNAL**

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A: The Tribunal has no jurisdiction to consider this matter under s 36 of the Rating Valuation Act 1998

B: I direct the Registrar not to accept the objection and refund the associated filing fee.



## REASONS

### Introduction

[1] This decision relates to a purported objection filed by Xubin Lin and Yunam Zhou to the valuation adopted by Auckland Council in relation to the property at 88D Celtic Crescent, Ellerslie, Auckland under the Rating Valuations Act 1998 (**RVA**).

[2] There is an issue of jurisdiction. This is a case where the Objectors have lodged with the Tribunal, rather than the Council, an objection to the Council's Notice of Valuation – Supplementary, and the matter has not otherwise progressed to a review by the Council.

### Background

[3] By Notice of Valuation – Supplementary dated 21 November 2023, the Objectors were advised a supplementary revaluation had been undertaken.<sup>1</sup> The notice was issued because there had been a change to the property since the 2021 general revaluation affecting the assessed values. The property was valued at \$1,825,000, comprising \$1,100,000 Land Value and \$725,000 Value of Improvements.

[4] The Notice of Valuation – Supplementary states:

An owner or ratepayer (if different) may object to any information contained in a notice of valuation within the time and in the manner specified in regulations made under the Rating Valuations Act 1998. If you object to a value that is a component of your valuation, Auckland Council will review that value, and may also review any other value components of the rating unit, i.e land value, value of improvements, and/or capital value.

...

For an objection to be valid and considered it must:

- Be received by Auckland Council no later than 4 January 2024.
- Include a reason for the objection

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<sup>1</sup> Valuation reference 01980-00013903204.

[5] There does not appear to have been an objection and accordingly no review of the values at Council level.

[6] On 18 December 2023, the Objectors filed an objection with the Tribunal.

### **Objection to the Land Valuation Tribunal**

[7] The Land Valuation Tribunal is a judicial body with limited jurisdiction. The Tribunal's jurisdiction to hear objections is conferred by s 36 of the RVA. It accords the right of objection to any affected person dissatisfied with a review under s 34 RVA.

[8] The Land Valuation Tribunal is only empowered to consider an objection referred to it under s 36 RVA where the preliminary steps, including a valid objection under s 32 and a review under s 34, have occurred. There is no statutory provision I am aware of giving the Tribunal power to grant leave from strict compliance.

[9] In respect of this matter, there is no valid objection under s 32 RVA. The Objectors have not lodged an objection with the Council, they have "jumped ahead" and come to the Tribunal. The Council has not produced a decision under s 34 RVA capable of founding an objection to the Tribunal.

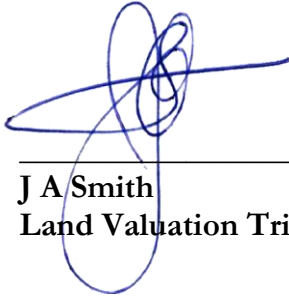
[10] There is no prerequisite "notice" or related decision capable of founding an objection to the Tribunal and, hence, no jurisdiction for this Tribunal under s 36 RVA.

[11] The Objectors were advised of the jurisdiction issues by letter dated 20 December 2023. The Objectors have advised they will contact the Council rates department .

### **Outcome**

[12] The Tribunal has no jurisdiction to consider this matter under s 36 of the Rating Valuation Act 1998.

[13] Accordingly, I direct the Registrar not to accept the objection and refund the associated filing fee.



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**J A Smith**  
**Land Valuation Tribunal Chairperson**

