

# Land Use Codes

Office of the  
**Valuer-General**

**The Valuer-General is South Australia's independent statutory authority responsible for the delivery of fair and equitable valuations for all properties in the State in accordance with the *Valuation of Land Act 1971*.**

To assist with the valuation process, the Valuer-General assigns a Land Use Code (LUC) to all properties as a clear representation of the predominant use of land.

## South Australian Land Use Codes

LUCs are used in South Australia to describe the actual use of property.

There are over 700 unique codes divided into 9 major groups (Primary Codes) with associated sub-groups (Secondary Codes) and categories (Detailed Codes).

Each LUC consists of 4 digits - the first digit is a Primary Code and the other 3 digits used for additional detail.

The Primary Codes are:



## Determining Land Use Codes

A range of factors are considered in determining the predominant use of the land, including:

- Economic use of the land
- Comparative extent of the use of land (intensity of use – either the demands on the land or upon the labour to maintain it)
- The predominance of the activity must be of such a degree as to impart that character to the parcel as a whole.

The valuer will determine a suitable LUC that reflects the predominant use of the land.

## Utilisation of Land Use Codes

The Valuer-General's view of land use assists various rating authorities in administering their rating and taxing statutes where land use plays a part in determining this, such as:

- Emergency Services Levy.
- Council rates (if used for differential rating).
- Sewerage and supply charges (commercial) determined by SA Water.
- Natural Resources Management Levy (if the levy is based on land use).

## Land Use Code Objections

Objections to the LUC can be lodged with either RevenueSA or your council. There are time limitations in place to object to the land use attribution.

You should refer to your Notice of Assessment from the relevant statutory authority for full details regarding the objection process.

**For further information please contact the Office of the Valuer-General**

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