

SESS. II.—1879.
NEW ZEALAND.

LAND-TAX VALUING

(COPIES OF INSTRUCTIONS RE).

Laid upon the Table by the Hon. Mr. Rolleston, with the leave of the House.

No. 1.

The LAND-TAX COMMISSIONER to the several DEPUTY COMMISSIONERS.

SIR,—

Land-Tax Department, Wellington, 27th November, 1878.

The *Gazette* containing your appointment, and the Regulations under "The Land-Tax Act, 1878," has been published, and a number of copies will be forwarded to you immediately.

I recommend you to proceed at once with the subdivision of your district, taking care not to make any subdivision of greater extent than can be valued in time for the preparation of the lists, which require to be sent to the Deputy Commissioner on or before the 1st of February. The Valuers cannot, of course, do anything officially until after the 1st of January; but a great deal can be done in the way of preparation.

I purpose applying for an imprest of, say, £50 each, for the Deputy Commissioners, to enable them to pay clerks to County Councils, Road Boards, and Municipalities for copies of their valuation rolls (*see* Circular for Clerks of Road Boards) for the use of Valuers.

You will find that the instructions to Valuers embrace all points that will probably arise in making their valuations and preparing their valuation lists.

I have been particular in requiring Valuers to enter minutely into detail, in order to compel a personal visit to each holding. The particulars thus furnished will be of great assistance to the Deputy Commissioners and Valuers in cases of appeal.

I have, &c.,

J. SPERREY,

Land-Tax Commissioner.

The Deputy Commissioners.

No. 2.

The LAND-TAX COMMISSIONER to the several DEPUTY COMMISSIONERS.

Memorandum re Valuers.

(Confidential.)

DEPUTY COMMISSIONERS are requested to be careful to instruct Valuers that they must not rely upon valuations made under the "Rating Act," for it is well known that in many districts properties have been valued at a rate much lower than that at which they would sell. Valuers who had acted for Road Boards or Boroughs might in many cases adopt their former valuations unless specially instructed to the contrary. Perhaps, on this ground, it would be well not to appoint Valuers for Boroughs or Road Boards, where other persons equally skilled and reliable were obtainable, so that the valuations should be thoroughly independent. No doubt, in most instances there will be no alternative but to appoint the former Valuers. In all cases it will be well to make it clear that the valuation list is to be taken as a guide as to the number and ownership of properties, but not as to their value. Attention should be drawn to subsection (1), clause 4, of the Act: "All land shall be valued at the capital value thereof to sell, after deducting therefrom the value of all improvements thereon."

J. SPERREY,

Land-Tax Commissioner.

Land-Tax Department, Wellington, 4th December, 1878.

No. 3.

SIR,—

Land-Tax Department, Wellington, December, 1878.

I am directed by the Hon. the Colonial Treasurer to inform you that you have been appointed a Valuer under "The Land-Tax Act, 1878," for the division of the County of

I enclose a list of supplies which have been forwarded to your address. I have to request that you will make the declaration before a Justice of the Peace, and return it to me as soon as possible. You will also fill up and return the form of tender.

I ask your very careful attention to the Land-Tax Act, the Orders in Council, the Instructions to Valuers, and to the Special Instructions respecting the rate of valuation.

Copies of valuation lists of the local bodies within your district, as per enclosed list, are forwarded under separate cover.

Annexed is a description of your district. If you require a tracing, one will be sent to you upon application.