

(No. 112.)



1889.

PARLIAMENT OF TASMANIA.

INSTRUCTIONS TO ASSESSORS.

Return to an Order of the Legislative Council. (Mr. Crosby.)

Ordered by the Council to be printed.



INSTRUCTIONS TO ASSESSORS.

THE duties of Assessor will include valuing all Properties, as separately occupied, within the District for which they are appointed.

The Assessors will attend the Courts of Appeal for the Districts for which they are appointed, to support their valuations in those cases in which Notice of Appeal has been given.

The following values will be given for each property :—

1. The Unimproved Value.
2. The Capital Value.
3. The Annual Value.

As it is desirable that all Properties should be valued on an uniform basis, the Assessors will value them as follows :—

The “Unimproved Value of Land” will be the capital sum for which the fee-simple would sell at the time it is assessed, if there are or were no improvements on it. Whatever value attaches to the land,—as a building site, or as an agricultural or other holding,—by reason of improvements on surrounding properties, or by reason of railway, road, or other public improvements, will be regarded as a part of its Unimproved Value: in a word, what the land would fetch in the market to-day without any improvements upon it, but with all the advantages which adjacent or surrounding improvements give to it, is the value to be returned as the Unimproved Value.

The present value of an unimproved piece of land in any locality will be a guide to the Assessor in determining the Unimproved Value of other land, with improvements on it, in the same locality. And where in any locality no unimproved lots can be found as a guide to the Unimproved Value of land that has improvements on it, regard must be had to the value of unimproved land elsewhere of similar quality, and with similar advantages of position in relation to road, railway, river, &c.

The “Capital Value” will be the sum for which the fee-simple would sell with all the improvements, if any, upon the land at the time it is assessed.

The “Annual Value” is the annual gross rental that would be reasonably demanded without any deductions for rates, taxes, repairs, &c. When any property would not let well for a short term, the rental that could be obtained if let for a term of years should be regarded as the annual value. Where the property is let to a tenant, the gross rent actually agreed to be paid under ordinary conditions would, as a rule, be the rental value; this may, however, be modified by conditions in the lease (if any), and the date when lease (if any) was granted. The rental that could be procured at the time of assessment, whether this be more or less than that paid under existing lease, should be returned as the Annual Value.

In arriving at the above values, the Assessors will make their estimate of value entirely irrespective of the *opinions* of owner or occupier, and will be guided by their knowledge of rentals, of sales effected, of prices asked, and of prices refused.

To facilitate the valuations, the Assessor will be furnished with a *copy of the Return* received from each owner or occupier of Property; the Assessor will endorse thereon any corrections in the description, &c. of which he may become cognisant.

When valuing Properties containing machinery (such as flour or other mills), the Assessor will not include in the Capital and Rental Values the machinery, but will value the buildings and other permanent improvements on the land as distinct from the moveable machinery which the buildings contain.

When the area or measurement is not filled in on the Returns, the Assessor will be expected to give the approximate area in the case of Country lands, and the approximate frontage in the case of Town lands. To assist them, the Assessors will be supplied with a map of each Country District.

When the forms filled with the information required have not been returned to this Office, the Assessors will be required to obtain and fill in on blank forms, which will be supplied as required, the number of the Assessment to correspond with the Assessment Roll, and the information required for the Assessment Book; viz.—

A short description of and reference to the Property assessed.

The Name and Residence of the Occupier of the Property.

The Name and Residence of the Owner of the Property.

The Assessors will fill in on the *copy of the Return*—

The Unimproved Value.

The Capital Value.

The Annual Value.

The Assessors will then sign the copy of the Return and forward to this Office.

An Assessment Roll will be supplied to the Assessor for each District, which, together with the map of the District, will be returned to this Office on completion of the work.

A copy of the Assessment Act and Regulations will be supplied to each Assessor, from which he will learn the powers conferred upon him, enabling him to gain all necessary information.

CORRESPONDENCE.

7. *Ordered*, That Copies of Instructions issued by the Government to the Assessors under the Assessment Act be laid on the Table of this Council, together with all Correspondence connected with the same. (*Mr. Crosby.*)

WILL you enable Mr. Bird to comply with this?

J. E. PACKER.
14. 9. 89.

The Chief Assessor.

INSTRUCTIONS to Assessors herewith. I have no Correspondence connected with the "Instructions."

FRANCIS BUTLER, *Chief Assessor.*
16th September, 1889.

FORWARDED to the Hon. Chief Secretary.

B. S. BIRD.
18. 9. 89.