

It is important that you should proceed at once with your duties, as it is necessary that the valuation list for your district should be completed and forwarded to this office before the 15th February.

You will be careful to leave with each occupier or owner a sufficient number of forms No. 2 to enable him to fill in the particulars of all properties he may have.

I have, &c.,

Land-Tax Commissioner.

Enclosure in No. 3.

INSTRUCTIONS TO VALUERS.

1. Valuations are regulated by sections 3, 4, 5, 6, 7, 21, 22, and 23;
2. Preparation of valuation lists by sections 20, 21, 22, and 23;
3. Evidence in support of valuations by sections 34, 35, and 36.

As the strict realization of the objects of the Act, as well as the strength of the evidence, in cases of disputed valuations, will so much depend on the clearness and accuracy with which the details of each valuation are worked out and set down in the Valuer's note-book, every care is enjoined to insure correctness in making up that book.

Whenever practicable the Valuer should go to the nearest Chief, or District, Survey Office, and make notes from any records and plans which may be there of the particulars of each property as to locality, name of owner, section, or other number on plans, extent, and boundaries.

In the valuation of lands, whether town, suburban, or rural, the Valuer must not take for granted what the owner may set down in the return which the latter will be called upon to make, but he must satisfy himself of the correctness of the same by every means in his power, and note in his book the grounds for any difference which may exist between his estimate and the owner's.

In the valuation of improvements for exemptions, the following information with regard to houses and buildings must be particularly noted:—1, Their nature or use; 2, their dimensions; 3, their age; 4, the materials of which they are constructed; 5, their condition.

Whenever the Valuer finds a difficulty in arriving at a satisfactory assessment in any complicated or peculiar case, or that any serious difference occurs between an owner's valuation and his own, in which latter contingency he is particularly enjoined to avoid all dispute, he should at once communicate the particulars to, and request the direction of, the Deputy Commissioner of his district regarding it.

It is also enjoined that, in the case of any owner of lands in different places in the district who may possess one or more properties that may not severally be of sufficient value to come under the Act, but that in the aggregate they will do so, care must be taken that in all such cases the owners must be placed on the valuation list, and the aggregate net value of all their lands given for the purposes of taxation.

With reference to section 3 of the Schedule of Prescribed Regulations, in Order in Council, *New Zealand Gazette*, No. 118, 1878, respecting the returns to be required from owners, &c., these returns shall be duly copied into the Valuer's note-book, if situate in his district, in the order of their receipt, and docketed with the date of same, and also the reference numbers, severally, to the note-book, valuation-book, and list, with signature of Valuer thereto, and then transmitted, with the valuation list, to the Deputy Commissioner. If the owner should have property in any other district, he must also fill up a return of same, which the Valuer must at once forward to the Deputy Commissioner of his district, noting at same time the fact on the owner's other return and in his note-book.

N.B.—Every property, no matter how small, must be valued and entered in the note-book, and a duplicate (written in ink) of the latter must be forwarded, along with the valuation list to which it refers, to the Deputy Commissioner of the district. In the valuation list there must be entered all properties belonging to one person that reach a total net value, after deducting the "Exemptions for Improvements," of over £500.

[By the twentieth section of the Act, separate valuation lists for each county and borough must be completed and transmitted to the Deputy Commissioner of the district on or before the 1st February, 1879.]

No. 4.

SPECIAL INSTRUCTION TO VALUERS.

As it is most desirable that the *actual value* of each property in the colony should be ascertained, Valuers are urged not to take into consideration any valuations that have been hitherto made. They should in every case make an entirely independent valuation, paying the strictest attention to sub-section (1) of 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."

Wellington, 10th December, 1878.

J. SPERREY,

Land-Tax Commissioner.

No. 5.

MEMORANDUM FOR VALUERS.

In making exemptions under clause 6, "Native land exempt," Valuers are directed to treat as exempt from the land-tax half-castes who are living as members of a Maori tribe or community, and are occupying land.

Land-Tax Department, 6th January, 1879.

J. SPERREY,

Land-Tax Commissioner.