

ADDITIONAL INSTRUCTIONS

FOR THE

VALUATORS

EMPLOYED ON THE VALUATION OF IRELAND,

UNDER 6 & 7 WM. IV., CAP. 84.

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1844.

## INSTRUCTIONS

FROM

HIS EXCELLENCY THE LORD LIEUTENANT,

RELATIVE TO A NEW SYSTEM TO BE ADOPTED BY THE COMMISSIONER OF VALUATION  
IN MAKING OUT THE FIELD BOOKS AND VALUATION MAPS, UNDER THE  
6 & 7 WM. IV., CAP. 84, PURSUANT TO THE 8TH SEC. OF THE ACT.

The Act of the 6th and 7th Wm. IV., cap. 84, requires that the Valuation of all lands in Ireland should be made in townlands, according to a scale of agricultural prices contained in the 9th section of the Act, and that all houses, mills, manufactories, or other buildings, whose annual value shall exceed the sum of £5, shall be valued at the sum or rent for which each could be reasonably let for by the year, deducting one-third part from such sum or rent.

In carrying the Valuation Act into effect, His Excellency finds from the printed book of instructions, prepared by the Commissioner of Valuation for the guidance of the Valuers, that in making the Valuation of each townland, the Valuator is required to divide it into a number of lots according to the variations in the quality of the soil and subsoil, taking care that no lot in arable districts shall exceed fifty acres, statute measure in extent, and that the boundaries of each of the lots shall coincide, as far as possible, with the boundaries of farms.

As this arrangement has been adopted for the purpose of facilitating the future applotment of the County Assessment on each farm or tenement, it appears to His Excellency, that it would be desirable to carry it further, and for that purpose, he directs that in future the following system shall be adopted.

1. That every tenement, no matter how minute, shall be entered separately in the field book, and have a distinguishing number prefixed to it, and that the christian name and surname of the occupant shall be inserted opposite to such number, together with a description of the soil, and the content and value of the tenement.

2. That every tenement whose content shall exceed one statute acre, shall be marked separately on the Ordnance map, and have a number written on it, corresponding with a similar number entered in the field book.

3. Where a number of tenements shall adjoin each other, the content of each of which shall be under one statute acre, several of such tenements may be included on the map under one number, say 5 ; and in addition to this general number the several subdivisions shall be entered in the field book, and numbered 1, 2, 3, 4, agreeably to section 1, having the name and surname of each occupant annexed to such number, and the content and value of each such tenement entered separately.

4. Where the area of a tenement shall exceed ten statute acres, if thought necessary, it may be subdivided for the purpose of the Valuation, into two or more divisions or lots; but in every such case, the whole of the lots of the tenement, both in regard to content and value, shall be added together in the field book, so as to give the total content and value of the tenement. Such tenement as a whole shall be distinguished by one number, as 15; but the several lots of which it is composed shall be distinguished by a separate letter annexed to the number, as 15 *a*, 15 *b*, 15 *c*, &c.
5. Where tenements are very small, namely, those varying in area from a few square perches to five statute acres, the Commissioner of Valuation, should he find it necessary to do so, may cause chain surveys to be made of such tenements, so as to ensure greater accuracy than could be effected by measurements taken from the Ordnance map, on the scale of  $53\frac{1}{3}$  perches to an inch; as on such a scale the slightest inaccuracy of the Valuator in laying down on the map the boundaries of the tenements not surveyed by the Ordnance, in a very small tenement, might cause an essential difference in its calculated area from the true content.
6. Where a tenement under ten acres, happens to be near the edge of two or more sheets of the map, and occupies portions of each of them, the parts which extend into the adjoining sheet or sheets, are to be

drawn in outline on the margin of all the sheets which contain any portion of the tenement, and the number of the tenement is to be written on each sheet.

7. Where tenants hold in *rundale*, or in *common*, it will not be necessary to value separately the several patches held by each at the time: the whole of the land so held within a townland, may be valued as one farm, but the name of every occupant should be written in the field book, and annexed to his name the proportion or fraction of the whole, that he holds.

8. It sometimes happens, where arable land is held in distinct tenements, that mountain land, or other pasture, is grazed in common, in such case the pasture so held in common must be valued by itself; but the proportion or fraction of the whole that belongs to each occupier, should be entered in the field book, annexed to his name and tenement.

9. That the value of every house, mill, manufactory, or other building, which may have been erected on any tenement, shall be entered in the field book, as a part of the value of the tenement; but where the house, building, mill, &c., shall not amount to the sum of £5 in annual value, the amount of such building shall be entered in a column for exemptions, and shall not be included in the amount of the value of the tenement.

10. To assist the Valuator in determining the names of the occupants of farms or tenements, together with

their probable extent, the Commissioner of Valuation will supply them with a Schedule containing the above information.

11. That in addition to the amount of the value of each tenement given in the field book, according to the scale of prices contained in the Act, an additional page or column shall be added, giving the gross amount of the net annual value of the tenement, including *all* houses, mills, manufactories, or other buildings which may have been erected on such tenement, whether the same shall be less, or shall exceed the annual value of £5; the net annual value in each case, being the sum or rent at which each tenement could be reasonably let for, according to the usual terms of tenure which prevail in the district in which the tenement is situated, the peculiar nature or circumstances of the tenement being taken into consideration: it being understood, that in every case the tenant is to undertake repairs, with all expenses of maintaining the premises, and all public charges except tithes, and ministers' money.

By order of His Excellency

The Lord Lieutenant,

ELIOT.

*Dublin Castle,*  
26th October, 1844.