



THE COMMISSIONERS OF
INLAND REVENUE.

FINANCE (1909-10) ACT, 1910.

DUTIES ON LAND VALUES.

Reference: to be quoted
in all communications.
Inuker
148.

To Rev. J. Atkinson,
of The Manse,
Keld,

Richmond, Yorks

Date **25 NOV. 1913**, 191 .

*one of the Trustees of
the Congregational
property at Keld*

SIR,

By direction of the Commissioners of Inland Revenue I herewith send you a copy of their provisional valuation of the land mentioned therein, which has been made under the provisions of the Finance (1909-10) Act, 1910.

If the land or any interest in the land has been sold or mortgaged at any time within twenty years before April 30th, 1909, and the Site Value at the date of the sale or mortgage estimated by reference to the amount of the consideration or the amount secured by the Mortgage exceeded the Original Site Value on April 30th, 1909, the Site Value so estimated may be substituted for the Original Site Value for the purposes of Increment Value Duty.* If you desire to avail yourself of this provision, you should take the necessary steps without delay to submit proof of the Site Value you desire to have substituted, and in the first instance full particulars of the sale or mortgage should be furnished.†

If you consider that the Total or Site Value, as stated in the provisional valuation, is not correct, you may, with a view to an amendment of the provisional valuation, within sixty days of the date on which the copy of the provisional valuation is served, give to the undersigned notice of objection, stating the grounds of your objection and the amendment you desire. If the provisional valuation is amended so as to be satisfactory to all persons making objections, the Total and Site Value as stated in the amended valuation will be adopted as the Original Total and the Original Site Value for the purposes of Part I. of the Act.

The Act provides that if the provisional valuation is not amended by the Commissioners so as to be satisfactory to any objector, that objector may give notice of appeal under the Act with respect to the valuation.

Section 33 enacts as follows:—

“ An appeal shall not lie against a provisional valuation made by
‘ the Commissioners of the total or site value of any land
‘ except on the part of a person who has made an objection to
‘ the provisional valuation in accordance with this Act.”

By Order of the Commissioners of Inland Revenue.

Frank H. Dodding
District Valuer.

Address South Parade,
Northallerton.

* Section 2 of the Revenue Act, 1911, extends this provision to a sale of land or any interest in land which took place twenty years or more before April 30th, 1909, and which was a sale to the person who is the owner of the land or any interest in the land at the time when the application for a substituted Site Value is made.
† Section 10 of the Finance Act, 1910, extends the same provision to a sale of land or any