



PART II — REVENUE (C)

Administration Report of the
Chief Valuer for the Period
1940-1947

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VALUATION DEPARTMENT

ADMINISTRATION REPORT, 1940-47

General.—The last Administration Report published in respect of this Department was the report for the year 1939. This report deals with the activities of the Department during the period 1940-47.

2. *Work of the Department.*—The work of this Department consists of—

- (a) Valuations for acquisition of lands for public purposes under the Land Acquisition Ordinance of 1876.
- (b) Estimates for Heads of Government Departments in connection with proposed acquisitions.
- (c) Valuations for the Commissioner of Estate Duty and for District Courts.
- (d) Valuations for the Commissioner of Stamps and the Registrar-General.
- (e) Valuations for the State Mortgage Bank.
- (f) Valuations for the Public Trustee.
- (g) Valuations for the Loan Board, Local Bodies and miscellaneous purposes (including fire-gaps).
- (h) Assessments of Rental Values of Government or privately owned land and buildings.
- (i) Assessments of rates payable to the Crown for lease of Crown properties.
- (j) Assessment of Crown properties within Local Authorities' areas for rating purposes.
- (k) General revision of town assessments for rating.
- (l) Revision of assessments for rating under section 125 of the Municipal Councils' Ordinance.
- (m) Assessment of claims under the Defence (Compensation) Regulations.

3. *Valuations for Acquisition of Lands for Public Purposes under the Land Acquisition Ordinance of 1876.*—Valuations under this head include valuations of estates for Village Expansion and Colonization, valuations for the Land Commissioner under the Land Redemption Ordinance, valuations of lands required for road widening, housing schemes, water supply schemes, hospitals, schools, accommodation of Government offices and various other public purposes. The statement which follows shows the work undertaken during the years 1940-47.

Year				Lots		Amount Rs.
1940	..	..	..	1,672	..	1,770,236
1941	..	..	..	823	..	1,280,384
1942	..	..	..	559	..	1,160,573
1943	..	..	..	1,153	..	3,262,223
1944	..	..	..	791	..	2,566,966
1945	..	..	..	1,084	..	2,960,592
1946	..	..	..	1,939	..	4,360,711
1947	..	..	..	1,285	..	5,755,993

Further details are given in the following paragraphs.

4. *Valuations for Village Expansion and Colonization.*—Several large estates have been acquired by Government for Village Expansion and Colonization Schemes during the last 6 years. In all 37 estates comprising 7,984 acres valued at Rs. 5,879,818 were valued for acquisition during the period 1942-47.

The following statement gives particulars of cases dealt with from year to year. In July, 1947, an Assistant Valuer was loaned to the Land Commissioner for work in connection with Village Expansion and Land Redemption.

Year			No. of Cases	No. of Lots	Approx. Extent	Valuation	
						Rs.	c.
1942	..	..	6	97	417 acres	144,181	0
1943	..	..	7	39	585 "	191,856	0
1944	..	..	7	121	2192 "	1,002,752	0
1945	..	..	10	154	2795 "	2,609,928	0
1946	..	..	5	119	1617 "	1,515,860	0
1947	..	..	2	25	378 "	415,241	0

The more important cases included in the above are—

Kaikawala Estate, Matale District, in extent 203 acres.

Mahulawewa Estate and other land in extent 407 acres in Kurunegala District.

Seenigoda and Panapitiya Estates in extent 306 acres in Galle District.

Ekalamahawatta Estate in extent 270 acres in Colombo District.

Kalugomuwa Estate in extent 141 acres in Kandy District.

Knavesmire and Udagoda Estates in extent 804 and 516 acres in Kegalla District.

Matale Estate in extent 384 acres in Matale District.

Maligatenne Estate in extent 610 acres in Colombo District.

Katugastota Estate in extent 616 acres in Kandy District.

Owala Estate in extent 152 acres in Matale District.

Maryland Estate in extent 173 acres in Colombo District.

Dorrouwawatta and Polkatuwewatte in extent 216 acres in Colombo District.

Danagama Estate in extent 245 acres in Kegalla District.

Kekiriskand Estate in extent 240 acres in Matara District.

Midahangala and Tekkawatte in extent 155 acres in Matara District.

Arampola Estate in extent 804 acres in Kurunegala District.

Kamburapola Estate in extent 180 acres in Kurunegala District.

5. *Valuations for the Land Commissioner under the Land Redemption Ordinance (No. 61 of 1942).*—The Land Redemption Ordinance (No. 61 of 1942) was proclaimed on January 22, 1945. Valuations of lands proposed to be redeemed under the provisions of this Ordinance have to be made in accordance with the Land Acquisition Ordinance.

At the time of the implementation of this Ordinance (*i.e.*, 1945) this Department did not have the time nor the staff to undertake the valuations of all properties proposed to be acquired, as a large volume of emergency work had been thrown on the Department by the requisition and de-requisition of properties for the Services and the Civil Defence Authorities all over the Island. However, technical and expert advice was made available to the Land Commissioner if and when necessary.

The Land Commissioner who could not delay the implementation of the Ordinance had, therefore, to rely on the services of private valuers. But technical and expert advice was made available to the Land Commissioner whenever necessary.

At a conference held in April, 1946, regarding valuations, the Land Commissioner, *inter alia*, made the following proposals which were accepted:—

- (a) That the valuation of every land exceeding 15 acres in extent should be made by an officer of the Chief Valuer's Department.
- (b) The valuation of a land not exceeding 15 acres in extent should be made by an officer of the Chief Valuer's Department if, in view of special circumstances, expert opinion is required in regard to the value of the land.

- (c) Where a land of any extent is valued by a person other than an officer of the Chief Valuer's Department and there is considerable doubt as to the true value of the land, the Chief Valuer should be consulted.

It was, however, agreed that the number of cases to be referred to this Department should be kept as low as possible. In accordance with this agreement three cases were reported during the calendar year 1946; the total valuation being Rs. 208,500 involving an extent of approximately 125 acres.

The number of cases received during the year 1947 exceeded the number received in the previous year considerably, and in all 29 cases involving approximately 1,145 acres were reported on during this year. The total valuation under this head for the year amounted to Rs. 964,719.

Of these, all except one were estimates of the cost of acquisition including scrutiny of valuation reports furnished by the panel valuers. Most of these valuations will be referred back to this Department after the preparation of the Survey Plans for final valuations under the Land Acquisition and Land Redemption Ordinances.

The work under this head increased so much that the full-time services of an Assistant Valuer were loaned to the Land Commissioner during the middle of the year. This officer was detailed to attend to Land Redemption and Village Expansion valuations exclusively.

6. *Other Valuations for Revenue Officers.*—Particulars of the more important cases dealt with are given below:

- (1) *Kalatuwawa Catchment Area.*—1,128 lots were scheduled for acquisition in 1940, covering 2,143 acres. The properties consisted of tea, rubber and coconut lands, 272 residential bungalows, houses and boutiques, small-holdings, plumbago mines, gem-pits, temple and dagoba. The entire acquisition was completed during 1940 and the Department's valuations were generally accepted by the owners. Valuations of the Narambekanda and Melbourne Estates in extent 169 acres and 71 acres respectively, and of 12 village lots in extent 12 acres, were completed in 1941 and 1942 respectively. Of the ten cases of disputed compensation referred to the District Court of Avissawella for adjudication, the Crown won 1 case, the defendants paying full costs, and the other 9 cases were settled at figures favourable to the Crown.
- (2) *Koggala Acquisitions.*—Property comprising 44 acres and 32 houses was valued and acquired during 1940 for the Koggala Air Base. Between 1942 and 1945, land in the Koggala Area comprising 1,183 lots, in extent 534 acres, and containing 1,878 buildings, was valued by this Department for acquisition. There were several references to Court on the valuations, but all except two were settled out of Court. In the two cases which went up for trial the official valuations were upheld, after hearings lasting 13 and 8 days respectively.
- (3) *Attanagalaya Oya Works.*—Between 1943 and 1946, land comprising 2,671 lots, in extent 211 acres, was valued and acquired for the Attanagalaya Oya Works.
- (4) Acquisition of Poththoda Estate and Kadiranewelle in extent 43 acres for Wireless Station, Negombo.
- (5) Acquisition of land for Naval Establishment at Gongitota.
Valuation of 90 lots, in extent 58 acres.
- (6) Acquisition of land for Augmentation of Diyatalawa Water Supply Scheme (Badulla District).
Valuation of 14 lots comprising 36 acres.
- (7) Acquisition of land for the Bolgoda Flood Protection Scheme.
Valuation of 69 lots, in extent 46 acres.
- (8) Acquisition of land for Kotugoda Wireless Station.
Valuation of 62 lots, in extent 27 acres.

- (9) Acquisition of land for the construction of bunds and structures for the Gin Ganga Flood Protection Scheme.
Valuation of 190 lots, in extent 22 acres.
- (10) Acquisition of Kundasale Estate for the establishment of a State Farm School for Girls.
Valuation of 44 lots involving an extent of about 1,050 acres.
- (11) Acquisition of Medway Estate, Trincomalee, in extent 249 acres.
- (12) Acquisition of land for Cement Factory, Kankesanthurai.
Valuation of 79 lots, in extent 195 acres.

7. *References to Court.*—Excluding the cases referred to Court in connection with the Kalatuwawa and Koggala acquisitions referred to above, seventeen other disputed cases of compensation were referred to the District Court for adjudication. In two cases judgment was delivered in favour of the Crown. In one of these cases the Department's valuation which was upheld by the Court was Rs. 23,413 while the amount claimed was Rs. 498,707. In the other case the amount claimed was Rs. 33,363 as against the Crown offer of Rs. 5,272.30. In the course of hearing of an appeal to the Supreme Court, the Court suggested that the case should be settled, and the claimants later agreed to accept Rs. 10,000 in full settlement of their claim. Four cases were settled out of Court. Evidence was heard in 1947 in two cases. The remaining cases had not been taken up for trial at the end of the period under review.

8. *Estimates for Heads of Government Departments in connection with Proposed Acquisitions.*—Before an acquisition is finally decided upon, an estimate of the value of the property is generally obtained from this Department. The following statement gives the total of valuations furnished in the form of estimates to Government Departments during the period 1940-47:—

Year	Cases or Lots	Total Valuation Rs.
1940	31	993,016
1941	44	918,474
1942	785 (lots)	1,445,200
1943	12	221,422
1944	4,631 (lots)	31,151,500
1945	84	2,907,821
1946	70	8,531,373
1947	95	10,060,096

9. *Valuations for the Commissioner of Estate Duty and for District Courts.*—This Department attends to valuations of immovable properties for Estate Duty and Testamentary purposes and the Commissioner of Estate Duty and (less frequently) Secretaries of District Courts refer for report cases which involve—

(1) Properties situated within the administrative limits of—

(a) Colombo Town.

(b) Kandy, Galle and Nuwara Eliya Towns.

(2) Agricultural Estates.

(3) Properties within other towns and rural areas (only when they adjoin or are in close proximity to (1) and (2) above).

(4) Limited Interests.

This arrangement had been made as a result of the Deputy Financial Secretary's Circular No. 51 of November 29, 1934, but in terms of Financial Regulation 1015, the Commissioner of Estate Duty, Government Agents, and Assistant Government Agents refer other cases for advice and report.

The practice, prior to 1934, of this Department dealing with all valuations for Estate Duty and Testamentary purposes, including item 3 above, had been varied in 1934 due to inadequacy of staff in the Department and the consequent delay in completing cases.

Even with the reduced scope, Estate Duty work constitutes a substantial share of the work of the Department. Although there has been some fluctuation in the annual quantity of work since 1941, the following Table will indicate that the work has generally increased since 1936:—

Year	No. of Properties	Total Valuation Rs.
1936	1,030	7,970,666
1937	523	9,807,403
1938	1,369	6,934,973
1939	1,185	9,277,199
1940	2,283	15,434,256
1941	1,834	12,228,007
1942	1,354	11,838,729
1943	1,788	22,189,358
1944	2,723	23,372,404
1945	2,311	17,754,213
1946	677	10,228,814
1947	1,193	13,635,312

The following is a detailed statement covering the period 1941-47:—

Situation		No. of Properties	Declarants' Valuation		Official Valuation	
			Rs.	c.	Rs.	c.
1941	Colombo Town	1288	5,636,005	50	6,457,785	50
	Colombo Town	46	—		368,750	0
	Other town and rural areas	373	793,767	84	995,167	84
	Other town and rural areas	32	—		170,425	0
	Agricultural estates	95	3,331,646	23	4,235,879	23
		1834			12,228,007	57
1942	Colombo Town	998	3,745,966	50	4,319,405	0
	Colombo Town	14	—		110,125	0
	Other town and rural areas	258	599,066	75	717,789	75
	Other town and rural areas	20	—		536,850	0
	Agricultural estates	64	5,311,258	84	6,154,550	63
		1354			11,838,729	38
1943	Colombo Town	1185	5,411,307	58	6,694,568	78
	Colombo Town	265	—		1,217,150	0
	Other towns and rural areas	224	570,839	0	694,129	68
	Other towns and rural areas	33	—		1,737,560	0
	Agricultural estates	81	9,054,383	99	11,845,949	0
		1788			22,189,357	46
1944	Colombo Town	2320	6,727,570	9	9,308,038	5
	Colombo Town	71	—		785,008	0
	Other towns and rural areas	180	567,825	0	747,906	0
	Other towns and rural areas	53	—		1,934,150	0
	Agricultural estates	99	6,693,225	5	10,597,302	0
		2723			23,372,404	5
1945	Colombo Town	1503	5,813,209	24	7,391,095	70
	Colombo Town	46	—		395,947	0
	Other town and rural areas	385	803,351	69	1,268,158	23
	Other town and rural areas	307	—		96,900	0
	Agricultural estates	70	6,019,846	72	8,602,113	66
		2311			17,754,212	59
1946	Colombo Town	284	1,791,832	50	2,371,464	50
	Colombo Town	212	—		804,333	0
	Other town and rural areas	118	374,859	75	522,757	0
	Other town and rural areas	1	—		5,200	0
	Agricultural estates	52	5,376,657	0	6,525,060	0
		667			10,228,814	50

	Situation	No. of Properties	Declarants' Valuation			Official Valuation	
			Rs.	c.		Rs.	c.
1947	Colombo Town ..	823	3,503,750	50	..	4,591,509	0
	Colombo Town ..	48	—	..	..	440,710	0
	Other town and rural areas ..	229	838,284	0	..	1,360,765	0
	Other town and rural areas ..	27	—	..	..	512,210	0
	Agricultural estates ..	66	4,374,350	80	..	6,730,118	0
		1193				13,635,312	0

It will be observed that during the period under review, valuations for Estate Duty reached a peak in 1944. There was a diminution of the work performed in 1946, due to changes in the staff and as greater attention had to be paid to the heavy programme of de-requisition work and urgent valuations for acquisitions of land.

10. *Valuations for the Commissioner of Stamps and the Registrar-General.*—Valuations of undervalued deeds of gift are made for the Commissioner of Stamps and the Registrar-General for the purpose of collecting deficient Stamp Duty, and this work has considerably increased since 1941. The quantity of annual work for the five years prior to 1941 are quoted for comparison:

Year	No. of Properties	Total Valuation Rs. c.
1936	52	537,050 0
1937	88	275,351 0
1938	41	277,106 0
1939	41	310,955 0
1940	158	567,466 0

In the latter half of 1940 this Department scrutinized notices of transactions of Colombo town properties received by this Department for record purposes from the Registrar of Lands, Colombo, since 1937. A large number of undervalued deeds of gift were called for and the properties affected were valued in 1941. The number of properties dealt with increased in that year to 573 valued at Rs. 2,044,372.

In the following year the work dropped to the previous level as the heavy rush of requisition work for Services and Civil Authorities commenced that year. The figures for the period 1941-46 are as follows:—

Year	No. of Properties	Total Valuation Rs. c.
1941	573	2,044,372 0
1942	151	596,605 0
1943	204	2,812,880 0
1944	185	4,987,658 0
1945	213	8,474,321 0
1946	128	5,056,060 0

For 1947, the last year in review, the figures in detail are as under:

	No. of Properties	Valuation in Deed			Official Valuation	
		Rs.	c.		Rs.	c.
Colombo Town ..	45	660,950	0	..	794,400	0
Colombo Town ..	23	—	..	..	80,235	0
Other towns and rural areas ..	25	42,425	0	..	59,575	0
Other towns and rural areas ..	3	—	..	..	5,950	0
Agricultural estates ..	13	435,200	0	..	890,150	0
	109				1,830,310	0

11. *Valuations for the State Mortgage Bank.*—The State Mortgage Bank entrusts to this Department valuations of properties offered as security for mortgage purposes where the loan applied for is a large one (usually when it exceeds 2 lakhs of rupees). For these valuations, fees are recovered and credited to revenue. During some years no work was received at all but there is some consistency in the extent of work received in recent years.

The figures in respect of these valuations during the period 1940 to 1947 are as under:

Year	No. of Properties	Total Valuation Rs. c.
1940	—	—
1941	4	562,412
1942	—	—
1943	—	—
1944	—	—
1945	—	—
1946	2	2,224,412
1947	4	2,803,000

The properties valued in the last two years under review were large agricultural estates.

12. *Valuations for the Public Trustee.*—This Department undertakes valuations for the Public Trustee and fees are recovered and wholly credited to revenue. The following is a statement of the work performed during the period 1940-47:—

Year	No. of Properties	Total Valuation Rs. c.
1940	—	—
1941	14	564,260 0
1942	7	121,500 0
1943	6	26,550 0
1944	54	1,583,750 0
1945	24	921,000 0
1946	36	1,415,900 0
1947	223	711,490 0

The properties concerned are situated in Colombo Town as well as in out-stations and comprise town, rural and agricultural properties. This work has increased in recent years.

13. *Valuations for the Loan Board, Other Bodies and Miscellaneous.*—This Department used to make valuations for the Loan Board but since 1942 no work has been received.

The Savings Bank, the Police Savings Association and similar bodies too get some of their valuations done by this Department and fees are recovered and credited to revenue.

The figures in respect of the work done under this head are as follows:—

Year.	No. of Properties	Total Valuation Rs. c.
1940	33	212,050 0
1941	32	1,604,875 0
1942	1	6,200 0
1943	39	241,566 0
1944	5	33,386 0
1945	1	3,000 0
1946	—	—
1947	13	74,175 0

Apart from the above figures, where definite capital valuations of properties have been finished, this Department gives advice to Departments on the general or particular rates per acre on town, rural and agricultural lands.

14. *Assessments for Purposes of War Risks Insurance.*—The War Damage (Immovable Property) Ordinance, No. 62 of 1942, provided for compulsory insurance as well as voluntary insurance. The contribution was based on the annual value. In this connection the annual values of 733 properties situated in all parts of the Island were fixed totalling Rs. 1,932,195.

Consequent to the Japanese air raids 55 properties had suffered damage. Compensation payable in respect of these was assessed at Rs. 57,063.

There was a single reference to the Tribunal in respect of 5 properties, the claimants claiming Rs. 25,147.50 as against the assessment of Rs. 3,975. The Tribunal fixed the compensation at Rs. 9,637.

15. *Valuations for Fire-gaps.*—As an emergency measure during the war, the Civil Defence Authorities decided to create a number of fire-gaps in the commercial and congested area of Colombo Town, and the Chief Valuer was consulted at various stages. The scheme involved the requisitioning of a large number of properties and the demolition of the buildings. The creation of the fire-gaps was definitely decided on towards February-March, 1942, and as the work had to be given high priority, an officer of this Department was specially deputed to help in this work.

The requisitioning under Defence (Miscellaneous) Regulations commenced by the end of March, 1942, and continued to the year 1944. In all, 28 Fire-gap Schemes were completed involving 1,580 hereditaments and the rent compensation payable in respect of the properties was assessed by this Department. The figures in respect of these assessments are as follows:—

Year			No. of Schemes	No. of Hereditaments		Total	
						Rent Compensation.	
						Gross Rs.	Net Rs.
1942	..	..	15	983	..	28,068	21,107
1943	..	..	9	384	..	7,221	5,457
1944	..	..	4	213	..	4,013	3,005
			28	1580		39,302	29,569

Towards the end of 1944 the question of utilizing fire-gaps for the improvement of Colombo Town engaged the attention of Government and a conference was held on January 25, 1945, the Hon. the Minister for Local Administration presiding, to consider a memorandum prepared by the Government Town Planner, the Municipal Engineer and the Chief Valuer. The preparation of the memorandum required tentative valuations of large areas in Colombo Town to be made; involving over 3,000 hereditaments. Since then Ordinance No. 40 of 1947 was passed by the State Council and assented to by His Excellency the Governor on July 2, 1947, for the purpose of acquiring:

- (a) Lands on which demolition operations have been carried out under emergency powers (fire-gap properties).
- (b) Roads adjacent to the above and lands contiguous to any such lands or any such roads.

For administering the Ordinance the Colombo Special Areas Development Board has been constituted. The extent of the land acquisitions involved will be considerable.

16. *Assessment of Rental Values of Government or Privately-owned Land and Buildings.*—Before privately owned buildings are hired for Government purposes, this Department is consulted as to the rental value of the buildings in terms of F. R. 1021 (2) (c). Similarly, all rentals payable to the Crown for occupation of Government properties are assessed by this Department.

The following statement gives particulars of properties assessed during the period under review:—

Year	No. of Properties.	Total Rent Rs.
1940	82 ..	86,477
1941	202 ..	6,369
1942	478 ..	37,448
1943	720 ..	32,081
1944	1,051 ..	42,363
1945	995 ..	38,039
1946	698 ..	57,822
1947	731 ..	60,302

17. *Leases of Crown Properties.*—When Crown properties are leased to private parties the amounts of lease rent payable are fixed in consultation with this Department. In all, 92 cases have been reported on during the period January 1941 to December 1947.

18. *Assessment of Crown Properties within Local Authorities' Areas.*—Crown properties within rating areas are assessed for the payment of compensation in lieu of rates. In all towns in which the general revision of the assessment of private properties has been undertaken by this Department, the assessments of Crown properties were also revised and brought into accord with the values of private properties. In addition to these revisions, lists of Crown properties received from the respective Revenue Officers as required by F. R. 1001 are scrutinized and assessments amended when necessary and forwarded to the Treasury for payment. A start on the re-assessment of the Crown properties in Colombo, which has been outstanding since 1932, was made in 1947 and the assessments of the Cinnamon Garden's list including part of Maradana South, were settled with the Municipal Assessor. The following statement shows the number of Crown properties whose assessments were revised between 1941 and 1947:—

Year	No. of Properties.	Annual Value Rs.
1941	154 ..	333,566
1942	183 ..	103,012
1943	50 ..	178,327
1944	355 ..	215,673
1945	832 ..	621,611
1946	1,863 ..	661,585
1947	2,190 ..	926,971

19. *General Revision of Town Assessments for Rating.*—The general revision of assessments includes renumbering of properties on modern lines, and maintaining of assessments at objection inquiries and at Court in the event of an appeal thereto. The following statement gives particulars of work done during the period under review:—

Name of Town	Year of revision of assessment	Revised Annual Value Rs.	No. of Properties
Bandarawela	1941 ..	146,904	682
Kandy	1941 ..	1,457,056	11,379
Nuwara Eliya	1941 ..	547,234	2,721
Ambalangoda	1941 ..	147,908	3,449
Nawalapitiya	1941 ..	183,461	1,848
Dambulla	1941 ..	9,537	175
Rattota	1941 ..	22,175	260
Aluvihare	1941 ..	17,759	188
Moratuwa	1942 ..	622,743	9,301
Pussellawa	1942 ..	41,341	220
Anuradhapura	1942 ..	192,967	4,168
Matale	1944 ..	263,547	3,019
Kurunegala	1945 ..	409,765	3,476
Trincomalee	1945 ..	621,253	5,782
Ambalangoda	1945 ..	290,507	3,323
Beruwala	1946 ..	183,477	4,047
Dehiwala-Mt. Lavinia	1946 ..	1,822,235	11,444
Nuwara Eliya	1946 ..	505,776	2,641
		7,488,645	68,123

Revisions undertaken in 1946, but completed late in 1947.

		No. of Properties	Annual Value before revision		Annual Value after revision
			Rs.	c.	Rs.
1.	Panadure	3,685	339,945	0	509,136
2.	Badulla	3,366	344,191	0	396,398
3.	Kalutara	4,849	401,716	89	514,588
4.	Moratuwa	10,328	622,743	0	1,016,392
5.	Nawalapitiya	1,834	183,461	50	235,607
6.	Galle	13,573	1,028,522	0	1,417,890
7.	Ja-ela	835	81,586	0	109,201
8.	Horana	1,140	107,427	0	139,921
9.	Velvettiturai	1,718	42,808	0	108,428
10.	Kayts	1,038	28,876	0	54,807
11.	Batticaloa	3,619	194,086	0	286,709
12.	Chilaw	2,065	139,468	0	223,535
13.	Hambantota	925	46,164	0	65,267
14.	Bandarawela	714	146,904	0	171,585

Revisions undertaken and completed in 1947.

		No. of Properties	Annual Value before revision		Annual Value after revision
			Rs.	c.	Rs.
1.	Puttalam	2,966	175,447	0	196,863
2.	Wattala/Mabole-Peliyagoda	2,977	276,827	0	296,840
3.	Wattegama	422	62,444	20	63,446
4.	Anuradhapura	4,501	191,870	0	221,870
5.	Negombo	8,041	645,517	0	845,517
6.	Matara	5,924	413,029	99	493,029
7.	Kolonnawa	3,315	317,404	0	319,404

20. *Objections to Assessments.*—3,678 objections to assessments were received and dealt with during the year.

21. *Revision of Assessments under Section 125 of the Municipal Council's Ordinance, Cap. 193.*—The Ordinance provides for the revision of assessments in the course of the year when physical alterations are effected to the premises. The total number of applications received and revised in 1947 amounted to 759.

22. *Division and Consolidation of Assessments.*—Applications from Local Authorities, whose assessments have been revised by the Department, are received for division and consolidation of assessment. Such divisions and consolidations are made without disturbing the existing aggregate assessment. 21 such applications were received during 1947.

23. *Miscellaneous Work.*—Local Authorities for all parts of the Island send quarterly claims demanding the rates payable in respect of premises which are under requisition. These claims are examined, checked and passed to the respective authorities for payment. In addition to the above, the advice of this Department is often sought by Local Authorities and the Commissioner of Local Government on matters relating to rating.

24. *Assessment of Compensation in respect of Land and Buildings taken possession of or used under Emergency Powers.*—With the entry of Japan into the War in 1942 this Department was called upon to undertake, in addition to its other duties, the assessment of compensation in respect of land and buildings taken possession of or used under Emergency Powers.

The main types of compensation assessed fall under the following heads:—

- (i) Compensation rent payable under the Defence (Compensation) Regulation 2 (1) (a).
- (ii) Loss of tenant right in respect of catch crops, &c. in agricultural properties, claimable under the Defence (Compensation) Regulation 2 (1) (c)—in addition to compensation rent.

- (iii) Compensation for diminution of annual value and depreciation in capital value in respect of properties which had been used by the Services without being requisitioned under Defence (Miscellaneous) Regulation 34, claimable under the Defence (Compensation) Regulation 3.
- (iv) Compensation for damages, claimable under the Defence (Compensation) Regulation 2 (1) (b) in respect of requisitioned properties which had been de-requisitioned.
- (v) Cost of damages to properties rented out by the Services and Civil Departments on "private tenancy" terms.
- (vi) Expenses incurred by occupiers when properties were taken possession of under emergency powers claimable under the Defence (Compensation) Regulation 2 (1) (d).

By 1947 the work connected with the assessment of damage compensation had become so heavy that a separate Claims Section (Temporary) had to be provided for by Supplementary Estimate in April, 1947. This Section consists of a Claims Officer, two Assistant Claims Officers, an Office Assistant, seven Inspectors and six clerks. The following statement shows the work done under this head between 1942 and 1947:—

Regulation S. 2 (1) (a)—Rent.			Regulation S. 2 (1) (c)—Loss of Tenant Right, &c.		
Year.	Properties.	Amount.	Year.	Properties.	Amount.
1942 ..	5,701 ..	322,625	1942 ..	..	3,262
1943 ..	3,951 ..	79,818	1943 ..	..	5,003
1944 ..	1,597 ..	32,893	1944 ..	..	8,836
1945 ..	1,855 ..	14,483	1945 ..	..	8,214
1946 ..	288 ..	9,709	1946 ..	..	13,326
1947 ..	20 ..	2,952	1947 ..	..	268

Regulation 2 (1) (d)—Expenses.		Regulation 2 (1) (b)—Damage.	
Year.	Amount.	Year.	Amount.
1942 ..	173,952	1942 ..	132,173
1943 ..	77,981	1943 ..	1,471,127
1944 ..	15,153	1944 ..	765,783
1945 ..	3,639	1945 ..	1,026,420
1946 ..	285	1946 ..	2,022,675
1947 ..	nil	1947 ..	4,840,923

In addition to the above, 17 cases of damage to property rented out by the Services and Civil Departments on private tenancy terms were dealt with during the period under review.

Claims Tribunal.—Forty-one assessments were referred to the Tribunal before the establishment of the Claims Section. Thirty-three of these cases were settled. The necessity of referring to the Tribunal cases assessed by the Claims Section did not arise.

Objections.—Much time had to be devoted to "objections" from claimants and suggested amendments from the Services and Competent Authorities. It has been the experience that, however reasonable the offers may be, the claimants feel that having sent larger claims they should endeavour to maintain them, and a great deal of time is taken up in explaining to them in what respect their claims are excessive and making adjustments, wherever possible, in the light of more information made available before the offers are finally accepted. About 500 assessments had to be completely revised between 1942 and 1947 on representations made by the claimants.

The total of the amounts appearing in the claims for damages dealt with in 1947 was Rs. 9,155,875 and the offers recommended to the Competent Authorities in the assessments submitted to them amounted to Rs. 4,840,923.

In addition to the above, the Department attended to the assessment of 74 Service Fixed Assets transferred to the Ceylon Government valued at Rs. 1,277,637.

At the close of the period under review, nearly 2,500 properties were still under requisition, and of the claims for damages received, only 805 claims had still to be assessed.

25. *Fees.*—The fees collected and credited to revenue during the period under review are given below:

				Rs.	c.
1940	..	..	..	17,260	81
1941	..	..	..	8,101	25
1942	..	..	..	10,183	46
1943	..	..	..	834	36
1944	..	..	..	9,911	41
1945	..	..	..	10,548	69
1946	..	..	..	9,060	54
1947	..	..	..	11,882	31

Outstanding fees in respect of 1945 amounting to Rs. 8,306.61 and in respect of 1946 amounting to Rs. 7,590.80 are still under correspondence.

26. *Staff.*—Mr. E. G. Eastman vacated the post of Chief Valuer on June 30, 1946. Mr. R. Schokman acted as Chief Valuer from June 1 to July 31, 1946, until the appointment of Mr. C. Stewart Orr with effect from August 1, 1946. Mr. C. Stewart Orr terminated his agreement by resigning his post with effect from February 1, 1948, and I was appointed Acting Chief Valuer in his place.

Mr. C. D. Goonetilleke was appointed Temporary Assistant Valuer (Emergency) with effect from April 1, 1943, and Additional Assistant Valuer on October 1, 1945.

Mr. W. L. A. Fernando was appointed Additional Assistant Valuer with effect from October 1, 1945.

Mr. Kenneth de Kretser was appointed Claims Officer with effect from April 1, 1947, and Col. Stanley Fernando and Mr. H. H. Collette were appointed Assistant Claims Officers with effect from the same date.

The Staff of the Department in 1947 consisted of the Chief Valuer, Probationer, 4 Assistant Valuers, 12 Inspectors, 25 Assistant Inspectors, 3 Apprentices, 1 Draughtsman, 17 Clerks and 2 Stenographers, in addition to the temporary Claims Sections consisting of the Claims Officer, 2 Assistant Claims Officers, an Office Assistant, 7 Inspectors, 6 Clerks and a Stenographer.

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Acting Chief Valuer.

Valuation Department,
P. O. Box 561,
Colombo, November 25, 1948.