



# Department of Treasury and Finance

OFFICE

## **Commissioner's Practice**

1. A detailed sketch of the property must accompany an application for two or more lots to be treated as one lot by the Commissioner. The sketch is required to show the position of all buildings and their uses, all internal and external fences, paths, driveways and any other improvements. Approximate dimensions should be shown.
2. The portion of the land that is used for the owner's primary residence and any area used for any other purpose should be indicated.
3. Where considered necessary, the Commissioner will inspect properties and/or seek documentary evidence in order to form an opinion.
4. Where a private residence is constructed so that it sits partly upon each lot, then the land will be treated as a single parcel for valuation and assessment.
5. Where a residence is constructed solely on one lot, adjoining lots will not be considered as part of a parcel unless the Commissioner is of the opinion that they have been developed in such a manner as to form an integral part of the residence. Such improvements may include tennis courts, swimming pools, garages, sealed driveways, well-developed gardens, landscaping and reticulation.

## **Date of Effect**

This Commissioner's practice takes effect from 29 October 2003.