



Local History Guide

# Rate, assessment and valuation records

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## Rate, assessment and valuation records

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Woollahra Libraries holds an almost complete series of the rate, assessment and valuation books of Woollahra Council between 1860-1968. We also hold a substantial (although incomplete) proportion of the same records of Vacluse Council (1895-1948) and Paddington Council (1860-1948), both of which were absorbed either wholly or partly into Woollahra Council.

Rate records can reveal much about the early pattern of land occupation, tenure and subdivision in the Woollahra area. In order to raise revenue from the various local landholders, Woollahra, Paddington and Vacluse councils had to identify, list, describe and value each individual property holding within their areas of administration, as well as determine who would be responsible for paying annual levies for these properties. By documenting this process, councils created a valuable historical resource for present day researchers. Examining rate records is thus one of the best ways of discovering more about the history of a particular house or family.

The term 'rate records' encompasses several interconnected record series. These are:

- Rate books, which annually recorded the payments due, paid and/or in arrears for every property in a council area, as well as the revenue raised by each street and ward
- Property assessments, which were undertaken annually by councils on all properties to determine the level of rates that would apply for each one
- Council valuations, which replaced assessments but functioned in essentially the same way
- Valuation lists, compiled by the New South Wales Valuer General (VG) and recording the process that superseded council valuations as the basis for establishing levels of rates that would apply for properties

In the case of Paddington and Vacluse councils, these various elements were frequently combined in a single document.

### Which records are held by Woollahra Libraries?

The records held in the local history collection reflect the fact that Woollahra Council is made up of what were once three separate municipal councils, each with their own methods of recording rate payments and valuations. The records cover all of the areas now taken in by Woollahra Council.

The records held currently consist of:

- Woollahra Council rate books 1860-1950
- Woollahra Council assessment books 1860-1907
- Woollahra Council valuation records 1908-1918
- NSW Valuer General records for Woollahra Council 1919-1968
- Vacluse Council rate, assessment and valuation books 1896-1936 (these records were combined into single documents, which incorporated both rate records as well as valuation and assessment records)
- NSW Valuer General records for Vacluse Council 1926-1946

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- Paddington Council rate books 1860-1932
- NSW Valuer General records for Fitzroy Ward, City of Sydney 1963

All of these records are held by Woollahra Libraries in microfilm format.

The records also reflect the fact that Woollahra, Vaucluse and Paddington were originally separate councils, with Vaucluse splitting from Woollahra Council in 1895 and returning in 1948, and Paddington joining the City of Sydney in 1948 then being partly absorbed by Woollahra in 1968.

### How can the information in these records help with my research?

Rate, assessment and valuation records can reveal much about land occupation and use in Woollahra. By referring to records over a number of years, it is possible to gain information on a variety of aspects of a property's history. This can include:

- Who, in any given year, owned a specific parcel of land and was responsible for payment of the rates due
- Whether a property was vacant or developed, as well as the nature of any structures that existed on it
- The age of any buildings standing on a site – this can be determined because assessments and valuations of a property would list 'unimproved capital values' (the land value only) as well as 'improved capital values' (the value of the land and any structures on it), and thus the first date that a discrepancy appears between the two values can be taken as indicating building construction
- The ratepayer's address for the receipt of rate notices, which can indicate whether or not the ratepayer occupied the property
- Houses' names, which were also frequently listed

For much of the period covered by Woollahra Libraries' collection of rate, assessment and valuation records, significant amounts of land were held in large 'estates' owned by individuals or institutions. These estates were frequently divided up into individual allotments then sold as 99-year leases to occupiers, usually with conditions stipulating that some form of 'improvement' (ie building construction) must take place. Occupiers of these leaseholds would then own the building on the land but not the land itself, although they would be responsible for paying rates and would frequently assume full ownership when the estates were eventually sold, broken up and converted to 'freehold' land.

The most significant estate in the Woollahra area was owned by Sir Daniel Cooper, which covered approximately half of the total land in Woollahra Council prior to Woollahra's absorption of Paddington and Vaucluse councils. In practical terms, leasehold arrangements functioned in a similar way to full ownership, so much so that until 1908 lessees of Sir Daniel Cooper were incorrectly recorded as the owners of the properties they occupied. After 1908, when council assessments were replaced by council valuations, these records would list both the 99-year leaseholders of a property as well as the

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owner of the larger estate to which this property belonged. Thus from 1908 it is possible to trace the conversion of any remaining estate leasehold property to freehold land.

The majority of properties within the Woollahra area were still held as conventional freehold land, where there was a single owner who owned both the land itself and any buildings on it, and who paid rates for that property. Rate, assessment and valuation records (which listed owners and ratepayers) can therefore be used alongside records in the Sands Directory (which listed the occupiers of a property) to determine if a property-owner lived in that property and, if not, who the tenants who leased the property from them were.

### Beginning your research using NSW Valuer General records

The most effective way to research a property's history is to begin by locating the property within the most recently available set of records, then working backwards. Within Woollahra Libraries' local history collection, the starting point for research is the 1968 valuation list produced by the NSW Valuer General, which is the most recently available record and which contains all properties now located within the current Woollahra Council boundaries. The list is arranged on a street-by-street basis, with each street listed in alphabetical order and all properties located on it listed underneath.

For property located in Paddington prior to 1968, the only Valuer General record held by Woollahra Libraries is the 1963 valuation list for the Fitzroy Ward of the City of Sydney Council (prior to Paddington's absorption into Woollahra Council). The documents in this record are arranged alphabetically by street, with a page for every individual property.

Pre-1968 Valuer General lists for Vaucluse Council have survived for the period 1926-1946, and are also organised alphabetically by street with each property occupying a whole page. Vaucluse Council was absorbed into Woollahra Council in 1948, and so from then onwards Valuer General records for Vaucluse are included in the Woollahra Council valuation list.

For property in Woollahra Council before 1968, NSW Valuer General records exist for the period 1919-1962, although lists from before 1934 are held in bound volumes rather than on microfilm. Pre-1968 records are also arranged by council wards rather than on a purely alphabetical, street-by-street basis. The guides to the wards of Woollahra and Paddington councils, which are held as a series of maps in Woollahra Libraries' local history collection, can be used to determine which ward or wards a property was part of over time.

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### Researching a property using council rate, assessment and valuation records

The earliest NSW Valuer General Records held by Woollahra Libraries begin in 1919. For information about properties compiled before this date, it is necessary to refer to council rate, assessment and valuation records.

Woollahra Libraries' local history collection holds copies of the rate, assessment and valuation books for Paddington Council between 1860-1932. Between 1932-1948, records for Paddington are unfortunately missing, while for the years 1948-1968, Paddington's records are held by the City of Sydney, which administered Paddington during this period. The Paddington Council rate books for the period 1926-1932 are the only rate records in the local history collection that are not arranged by property, and consist instead of an alphabetical listing of ratepayers by ward.

An incomplete set of council rate, assessment and valuation records surviving from the separate local government administration of Vaucluse is held in the local history collection. These records cover the years 1896-1936, finishing twelve years short of the re-amalgamation of Woollahra and Vaucluse, although this gap is partly offset by the NSW Valuer General lists held for Vaucluse between 1926-1946. Most of the records for Vaucluse Council consist of rates and assessment/valuation books combined into single documents that were compiled every three years. As Vaucluse was not divided into wards, these records consist of a listing of streets (organised by locality rather than in a purely alphabetical list) followed by the details of each property in each street. Since Vaucluse seceded from Woollahra in 1895 (before re-amalgamating in 1948), it is also possible to find the details of some properties in this area in pre-1895 records compiled by Woollahra Council.

For properties that were never a part of Vaucluse or Paddington councils, but have always fallen within the Woollahra local government area, it is possible to view council rate, assessment and valuation books in an almost complete series of records from 1860-1950. During the 1860s and 1870s, the earliest records are loosely structured documents with properties entered in approximate locality order, while there are many inconsistencies and few identifiers. From the 1880s onwards, the documents reflect the situation of properties with greater precision, with each property listed under the name of the relevant street according to the side of the street that it fronted, and then according to its order within the length of the street. Records for Woollahra, as with Paddington, are divided by ward.

As already described, the rate, assessment and valuation records for Paddington and Woollahra councils were organised and listed by ward rather than simply by an alphabetical listing of streets. As the population of each area grew, new wards were added while changes were also made to existing ward boundaries. Before consulting the council records for Paddington and Woollahra, it can therefore be useful to determine which ward the relevant property fell within. The local history collection contains a series of maps depicting the boundaries of council wards over time which can help with this.

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### Additional resources

There are also a range of other resources that can help you in your research and supplement the information in the rate, assessment and valuation records. Some of these are held in the Woollahra Libraries local history collection while others are held in different locations.

The NSW Office of Land and Property Information is able to provide precise details about the transfer of properties from one owner to another. While rate records list the year in which a change in ownership took place, the office of Land and Property Information records the precise date of the transfer as well as other information.

Council block plans provide details about the physical boundaries of property allotments, alongside information such as street numbers, allotment numbers and reference to resources held by the NSW Office of Land and Property Information. The local history collection holds copies of current block plans for properties in the Woollahra local government area, as well as an incomplete series of plans dating back the 1930s. The information in these plans can help researchers to make visual sense of the details contained in rate records.

The local history collection also contains a large number of subdivision plans which were designed to describe and promote land releases. These plans detail the way in which large properties and estates were broken up into smaller allotments, sometimes with information on the dimensions and price of a site included. Some of the plans are paper-based, while others are contained on aperture cards which can be viewed through the library's microfilm reader. Pre-1968 NSW Valuer General valuation reports contain the names of the original subdivisions that each property was part of, and so these can be used to determine which subdivision maps you should search for.

### How we can help

Other research guides produced by library staff can be useful for finding more information. In particular, the information in our 'Sands Directory' and 'house history' research guides complements this research guide. Library staff are also available to provide advice on how to conduct your research and access library resources. Alternatively, staff are able to undertake research on your behalf for a fee. Fees can be viewed on our 'fees and charges' page.