



Local Government Act 1948

1948 CHAPTER 26

PART III

VALUATION AND RATING PROCEDURE.

Provisions as to Rating.

55 Rating of owners instead of occupiers.

- (1) Subsection (1) of section eleven of the Rating and Valuation Act, 1925 (which imposes a limit on the rateable value of hereditaments outside London in respect of which owners may be rated instead of occupiers of thirteen pounds or, where at the passing of that Act a higher limit was in certain circumstances in force, that higher limit) for the words "thirteen pounds" there shall be substituted the words "eighteen pounds" and for the words "that higher limit" there shall be substituted the words "twenty-five pounds".
- (2) The Poor Rate Assessment and Collection Act, 1869, shall have effect as if in section three of that Act (which imposes a limit of twenty pounds in the corresponding provisions relating to London) for the words "twenty pounds" there were substituted the words "twenty-five pounds".

56 Advertising stations to be separate hereditaments in certain cases.

Where the right to use any land (including any hoarding, frame, post, wall or structure erected or to be erected on the land, ; and including also any wall or other part of a building) for the ' purpose of exhibiting advertisements is let out or reserved to any person other than the occupier of the land, or, when the land is not. occupied for any other purpose, to any person other than the owner of the land, that right shall be deemed for rating purposes to be a separate hereditament in the occupation, of the person for the time being entitled to the right, and shall be included in the valuation list as a separate hereditament accordingly, and, notwithstanding anything in section three or section four of the Advertising Stations (Rating) Act, 1889, in estimating the value of the land for rating purposes no account shall be taken of any value or, as the case may

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be, of any increased value arising from the use of the land for the purpose of exhibiting advertisements in accordance with that right.

57 Assessment of certain buildings occupied in parts.

- (1) Where a building which was constructed or has been adapted for the purposes of a single dwelling-house, or as to part thereof for such purpose, and as to the remainder thereof for any purpose other than that of a dwelling or residence, is occupied in parts, the valuation officer, in preparing or revising a draft valuation list or in altering a current valuation list, may, if he thinks fit, having regard to all the circumstances of the case, including the extent, if any, to which the parts separately occupied have been severed by structural alterations, treat the building or any portion thereof as a single hereditament, and a building or portion of a building so treated as a single hereditament shall, for the purposes of rating, be deemed to be a single hereditament in the occupation of the person who receives the rents payable in respect of the parts.
- (2) Section seven of the Representation of the People Act, 1867, and section twenty-three of the Rating and Valuation Act, 1925, are hereby repealed.