

SCHEDULES

SCHEDULE 12

BASIS OF VALUATION

PART II

FARMHOUSES

[^{F1}1]. The net annual value of a house occupied in connection with agricultural land [^{F2}or a fish farm] and used as the dwelling of a person—

- (a) whose primary occupation is the carrying on or directing of agricultural [^{F2}or, as the case may be, fish farming] operations on that land; or
- (b) who is employed in agricultural [^{F2}or, as the case may be, fish farming] operations on that land in the service of the occupier thereof and is entitled, whether as tenant or otherwise, so to use the house only while so employed,

shall, so long as the house is so occupied and used, be estimated by reference to the rent at which the house might reasonably be expected to let from year to year if it could not be occupied and used otherwise than as aforesaid.

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| F1 | Sch. 12 Pt. II renumbered (1.12.2006) as paragraph 1 of existing provision by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, Sch. 2 para. 48(4) ; S.R. 2006/464, art. 2(2) , Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), Sch.) |
| F2 | 1981 NI 13 |

[^{F3}2. The capital value of a house occupied and used as mentioned in paragraph 1 shall be estimated on the assumption (in addition to those mentioned in Part I) that the house will always be so occupied and used.]

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| F3 | Sch. 12 Pt. II para. 2 added (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, Sch. 2 para. 48(4) ; S.R. 2006/464, art. 2(2) , Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), Sch.) |
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Changes to legislation:

Rates (Northern Ireland) Order 1977, PART II is up to date with all changes known to be in force on or before 29 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Order associated Parts and Chapters:

Whole provisions yet to be inserted into this Order (including any effects on those provisions):

- [art. 7\(6\)\(7\)](#) added by [S.I. 2006/2954 \(N.I.\) art. 4](#)