

RATING AND VALUATION (APPORTIONMENT).

MADE BY THE MINISTRY OF FINANCE IN PURSUANCE OF SECTION 1 OF THE RATING AND VALUATION (APPORTIONMENT) ACT (NORTHERN IRELAND), 1928, AND THE SCHEDULE THERETO FOR PRESCRIBING THE FORMS OF NOTICES, CLAIMS AND LISTS TO BE USED FOR THE PURPOSES OF THE SAID SCHEDULE.

1928. No. 130.

In pursuance of Section 1 of the Rating and Valuation (Apportionment) Act (Northern Ireland) 1928 (hereinafter referred to as "The Act of 1928") and the Schedule thereto, the Ministry of Finance hereby prescribes the following Rules :—

1. The notice which the Secretary of every County Council and the Clerk of every Urban District Council (in these Rules referred to as the Secretary or Clerk) is required by Article 1 of the Schedule to the Act of 1928 to publish as soon as may be after the passing of the Act shall be in the form A set out in the Schedule hereto.

2. The claim which the occupier of any hereditament who claims that it is an industrial hereditament or a freight-transport hereditament is directed by Article 1 (a) of the Schedule to the Act of 1928 to send to the Secretary or Clerk shall be made in accordance with such one of the Forms B, C, and D set out in the Schedule hereto as is appropriate to the hereditament in question; and the particulars contained in the appropriate form shall be deemed to be the prescribed particulars for the purposes of such claim.

3. The Valuation forms which are required to accompany every claim made on either of the Forms B and D shall be in the form for the time being prescribed for the lists of Valuation under Section 6 of the Annual Revision of Rateable Property (Ireland) Amendment Act, 1860, as amended by subsequent enactments.

4. The list which the Secretary or Clerk is required by Article 2 of the Schedule to the Act of 1928 to prepare shall be in the Form E set out in the Schedule hereto.

5. Expressions to which meanings are assigned by the Act of 1928 have, in these Rules, the same respective meanings.

6. These Rules may be cited as the Rating and Valuation (Apportionment) Rules (Northern Ireland), 1928, and shall come into operation as from the date hereof.

Given under the Official Seal of the Ministry of Finance
this nineteenth day of December, 1928, in the presence of

G. C. Duggan.
Assistant Secretary.

(L.S.)

THE SCHEDULE.

FORM A.

NOTICE.

Rating and Valuation (Apportionment) Act (Northern Ireland), 1928.

County
County Borough
Borough
Urban District } of.....

In pursuance of the provisions of the Rating and Valuation (Apportionment) Act (Northern Ireland), 1928, notice is hereby given that such Act received the Royal Assent on the eighteenth day of December, 1928.

The object of the Act is to make provision (with a view to the grant of relief from rates) for distinguishing in valuation lists, and, where necessary, apportioning the net annual value of :—

- (a) agricultural hereditaments, i.e., agricultural land and agricultural buildings, not being dwelling houses ;
- (b) industrial hereditaments, i.e., certain factories and workshops, mines, quarries, and mineral railways ; and
- (c) freight-transport hereditaments, i.e., certain railways, canals and docks, as defined in the Act.

For the purpose of bringing the Valuation Lists which will come into force on 1st October, 1929, into conformity with the Act, the following provisions will apply :—

INDUSTRIAL OR FREIGHT-TRANSPORT HEREDITAMENTS.

The occupier of any hereditament who claims that his hereditament is an Industrial Hereditament or a Freight-Transport Hereditament within the meaning of the Act must send to me at the address given below a claim on the prescribed form within thirty days of the date of this notice.

Copies of the prescribed form may be obtained :—

- (a) in the case of Industrial Hereditaments (Form B.) by application in writing addressed to the Secretary (or Clerk) of the..... Council at the offices of the Council, or by personal application at the Offices of the Council ; or
- (b) in the case of Freight-Transport Hereditaments by application to the Commissioner of Valuation, 113 Royal Avenue, Belfast.

A claim may be made in respect of any Hereditament as defined by the Act. Claims may be made not only in respect of hereditaments which are included in the existing Valuation Lists, but also in respect of hereditaments which have not yet been included in such Lists but which may be included in the revised Valuation Lists to be issued by the Commissioner of Valuation on 1st March, 1929.

AGRICULTURAL HEREDITAMENTS.

The Commissioner of Valuation will, without application, distinguish agricultural hereditaments in the Valuation Lists in accordance with the provisions of Section 3 of the Act, and it will not, therefore, be necessary to make claims in respect thereof.

Signed,

Secretary (or Clerk) of the Council.

(Address of Council),

Date,.....192.....

FORM B.

No.

*Rating and Valuation (Apportionment) Act (Northern Ireland), 1928.
Claim in respect of an Industrial Hereditament.*

To the Rating Authority. { *County
for the { *County Borough } of
 { *Borough }
 { *Urban District }

I, hereby claim that the premises described in the particulars set out in the Annexe hereto, and on the attached Valuation forms†, and used as

*Strike out words not applicable.

- * a factory or workshop
- * mine
- * a quarry
- * a mineral railway

are an "industrial hereditament" within the meaning of the Rating and Valuation (Apportionment) Act (Northern Ireland), 1928, and I hereby declare that such particulars are in every respect fully and truly stated to the best of my judgment and belief* (and in so far as such particulars relate to two or more properties which are within the same curtilage or are contiguous to one another but have, hitherto, for rating purposes, been treated as separate hereditaments, I further declare that all those properties are in one occupation).

(Signature).....

(Capacity in which person signing makes the claim).....

†For example, as occupier or as Secretary or other authorised officer acting on behalf of a Company, being the occupier.

(Date)..... 192.....

(Address).....

N.B.—If a factory or workshop or mine or quarry or mineral railway is in two or more Rating Areas, a claim giving particulars for the whole of the factory, workshop, mine, quarry or mineral railway must be sent to each of the Rating Authorities concerned.

NOTES.

- 1 The expression "industrial hereditament" means a hereditament (not being an agricultural hereditament, and exclusive of such part of the hereditament as may be distinguished as an agricultural hereditament, and exclusive of any dwelling house occupied together with an agricultural hereditament) occupied and used as a mine, quarry, or mineral railway, or, subject to the proviso quoted in Note 6 below, as a factory or workshop.
2. The expressions "factory" and "workshop" have respectively the same meanings as they have in the Factory and Workshops Acts, 1901 to 1920, except that any place used by the occupier for the housing or maintenance of his road vehicles or as stables is excluded.
3. The expression "mine" has the meaning assigned to it by section 122 of the Coal Mines Act, 1911, or section 41 of the Metalliferous Mines Regulation Act, 1872, as amended by section 19 (2) of the Mining Industry Act, 1920, as the case may require, but also includes any premises, place, or works, whether below ground or above ground, primarily occupied and used for the purpose of draining or otherwise protecting from damage any mine or group of mines or occupied and used for pumping or raising brine for the purpose of manufacture or sale from shafts, wells, springs, or mines.
4. The expression "mineral railway" means a railway, tramway, or ropeway used primarily for the transport of minerals gotten from a mine, or quarry, or from two or more mines or quarries, to a freight-transport hereditament, or between any two such hereditaments, or to any dock, not being a freight-transport hereditament, and in the latter case includes also such dock.

†Copies of the Valuation forms are supplied with the forms of claim.

5. The expression "quarry" has the meaning assigned to it by section 29 of the Quarries Act (Northern Ireland) 1927.

6. The proviso to section 4 (1) of the Act is as follows :—

"Provided that the expression 'industrial hereditament' does not include a hereditament occupied and used as a factory or workshop if it is primarily occupied and used for any of the following purposes or for any combination of such purposes, that is to say :—

- (a) the purposes of a dwelling-house ;
- (b) the purposes of a retail shop ;
- (c) the purposes of distributive wholesale business ;
- (d) purposes of storage ;
- (e) the purposes of a public supply undertaking ;
- (f) any other purposes, whether or not similar to any of the foregoing, which are not those of a factory or workshop."

7. The expression "retail shop" includes any premises of a similar character where retail trade or business (including repair work) is carried on.

8. The expression "public supply undertaking" means any undertaking primarily carried on for the supply of gas, water, electricity or hydraulic power for public purposes, or to members of the public, or to any one or more undertakings carried on under Special Act or Order having the force of an Act.

ANNEXE TO CLAIM.

1. Name and description of the factory, workshop, mine, quarry, or mineral railway.....

2. Name of occupier.....

3. In the case of a factory or workshop state nature of the industry carried on.....

4. Is it claimed that the above described factory, workshop, mine, quarry, or mineral railway is occupied and used :—

- (a) wholly as an industrial hereditament ?.....
- (b) partly as an industrial hereditament ?.....

5. For the purposes of any necessary apportionment of value under section 5 of the Act between use for industrial and non-industrial purposes, state :—

(i) in the case of a factory or workshop, whether any, and, if so, what part is used for any of the following purposes :—

- (a) as a sleeping room or dwelling house.....
- (b) as a retail shop.....
- (c) as an office.....
- (d) as a sale-room or show-room.....
- (e) as a warehouse or store (other than a building or space used only for storing raw materials to be worked up on the premises, goods manufactured thereon and awaiting despatch, or spare plant, machinery and equipment for use thereon).....
- (f) as a garage, cart-shed, or stable.....
- (g) for any purpose (not mentioned above) which is not a purpose of the manufacturing process or handicraft carried on in the factory or workshop.....

(ii) in the case of a mine whether any, and if so what, part of the hereditament :—

- (a) constitutes a factory or workshop within the meaning of the Factory and Workshop Acts.....
- (b) is, under the enactments relating to the regulation of mines, deemed not to form part of the mine.....

(iii) in the case of a quarry whether any and if so what part of the hereditament is, under the provisions of the Quarries Act (Northern Ireland) 1927, deemed not to form part of a quarry.....

FORM C.

No.....

*Rating and Valuation (Apportionment) Act (Northern Ireland), 1928.
Claim in respect of freight-transport hereditaments (Railways).*

*Strike out words not applicable.

To the Rating Authority for the { *County
*County Borough
*Borough
*Urban District } of.....

I, having been duly authorised to make this claim by the..... Railway Company (being a Company carrying on such a railway or light railway undertaking as is mentioned in section 6 of the Rating and Valuation (Apportionment) Act (Northern Ireland), 1928, hereby claim that, subject to the exclusion of such hereditaments as may be determined to be outside the definition of "freight transport hereditaments," all the hereditaments situated in the—

* County
* County Borough
* Borough
* Urban District } of.....

and in the rateable occupation of the..... Railway Company are "freight transport hereditaments" within the definition of that expression contained in Sec. 6 of the Act.

(Signature).....

(Official Description).....

(Office Address).....

(Date) 192...

†Strike out the words not applicable.

FORM D.

No.....

*Rating and Valuation (Apportionment) Act (Northern Ireland), 1928.
Claim in respect of freight-transport hereditaments* (Canals and Docks).*

† County
† County Borough
† Borough
† Urban District } of.....

I, having been duly authorised to make this claim by—

†(a) the occupiers of the..... Canal (being a canal used for the purposes of such a canal undertaking as is described in section 6 of the Rating and Valuation (Apportionment) Act (Northern Ireland), 1928,

†(b) the occupiers of the..... Dock † (being a dock used for the purposes of such a dock undertaking as is mentioned in section 6 of the Rating and Valuation (Apportionment) Act (Northern Ireland), 1928),

hereby claim that each of the hereditaments included in the Valuation forms§ attached hereto, being a hereditament in the rateable occupation of such Company or occupiers and situate within the above mentioned Rating Area is a "freight-

* A hereditament primarily occupied and used as offices for, or for purposes ancillary to, the general direction and management of a canal or dock undertaking is not to be deemed to be a freight-transport hereditament and should therefore not be included in the claim. (See proviso to Section 6 (1) of the Act.)

† Properties belonging to the claimants which are not in fact in their rateable occupation should not be included in the claim.

‡ "Dock" includes any harbour, wharf, pier, jetty or other works in or at which vessels can ship or unship merchandise or passengers, not being a pier or jetty primarily used for recreation.

§ Copies of the Valuation form are supplied with the forms of claim.

transport hereditament" within the definition of that expression contained in section 6 of the Rating and Valuation (Apportionment) Act (Northern Ireland) 1928, and I hereby declare that the several particulars are in every respect fully and truly stated to the best of my judgment and belief.

(Signature).....

(Official Description).....

(Office Address).....

(Date).....192...

INSTRUCTIONS FOR COMPLETING THE "OBSERVATIONS" COLUMN OF THE VALUATION FORMS.

State as regards each hereditament included in the Valuation forms:—

- (1) Whether the transport purposes for which the hereditament is occupied and used are—
 - (a) wholly "canal transport purposes"; or
 - (b) wholly "dock purposes"; or
 - (c) partly "canal transport purposes" and partly "dock purposes," (as those purposes are defined in Section 6 (2) of the Rating and Valuation (Apportionment) Act (Northern Ireland), 1928).
- (2) Whether any part of the hereditament is used for "non-transport purposes."*

* Section 7 (3) of the Rating and Valuation (Apportionment) Act (Northern Ireland), 1928, provides that every "freight-transport hereditament" shall be deemed to be occupied and used for transport purposes, except in so far as it is occupied and used for the purpose of a dwelling-house, hotel or place of public refreshment:

- Provided that—
- (a) no part of a freight-transport hereditament which is so let out as to be capable of being separately valued shall be deemed to be occupied and used for transport purposes unless it is actually so occupied and used;
 - (b) in the case of a hereditament occupied and used for canal transport purposes as part of a canal undertaking or occupied and used for dock purposes as part of a dock undertaking, no part of the hereditament, being a building, yard, or other place primarily occupied and used for warehousing merchandise not in the course of being transported, shall be deemed to be occupied and used for transport purposes.

FORM E.

**RATING AND VALUATION (APPORTIONMENT) ACT (NORTHERN IRELAND), 1928.
LIST OF INDUSTRIAL HEREDITAMENTS AND FREIGHT TRANSPORT HEREDITAMENTS IN RESPECT OF WHICH CLAIMS HAVE
BEEN MADE IN ACCORDANCE WITH THE SCHEDULE TO THE ACT.**

*County }
*County Borough } of.....
*Borough }

*Rural District }
*Urban District } of.....

1. No. of Claim.	2. Electoral Division or Ward.	3. No. and Letter of "Reference to Map" in Valuation Lists.	4. Townlands, Streets, etc.	5. Occupiers.	6. Description of Tenement.	7. Valuation.	8. Observations.

*Strike out words not applicable.

Dated this.....day of.....19

*Secretary }
* Clerk } of Council.