

SCHEDULES

SCHEDULE 2

Section 22.

RATING OF UNOCCUPIED PROPERTY.

Determination of rateable values.

- 1 (1) Subject to the provisions of this Schedule, the rateable value of a hereditament for the purposes of section 21 of this Act shall be the rateable value ascribed to it in the valuation list in force for the area in which the hereditament is situated or, if the hereditament is not included in that list, the first rateable value subsequently ascribed to the hereditament in a valuation list in force for that area.
- (2) If the relevant period of vacancy in respect of a hereditament begins before and ends at or after the time when a new valuation list comes into force for the area of the rating authority and the hereditament is not included in the previous valuation list, then—
- (a) the valuation officer shall, at the request of the rating authority or the owner of the hereditament, certify to that authority the rateable value which in his opinion would (in accordance with section 17 of this Act) have been ascribed to the hereditament if it had been included in the previous list by alteration of that list;
 - (b) the provisions of Part III of the Local Government Act 1948 shall apply in relation to any such certificate as if it were a proposal by the valuation officer for the alteration of a valuation list; and
 - (c) for the purposes of the liability of the owner to be rated in respect of so much of the relevant period of vacancy as fell before the coming into force of the new valuation list, the rateable value of the hereditament shall be taken to be the value as settled in pursuance of the certificate and any proceedings consequent thereon.
- (3) Where two or more persons are or have been severally entitled to possession of different parts of any property which is included in a valuation list as a hereditament or to which a certificate under sub-paragraph (2) of this paragraph relates and any of those parts—
- (a) consists of property suitable for inclusion in a valuation list as a separate hereditament; and
 - (b) would be a relevant hereditament if it were included in a valuation list as a separate hereditament,
- the part may be treated as a relevant hereditament for the purposes of sections 21 and 22 of this Act and this Schedule and the valuation officer may give such directions as he thinks fit for apportioning between those parts the rateable value ascribed to the property by the list or certificate aforesaid.
- 2 (1) A rating authority may request the valuation officer to make a proposal for including in the valuation list in force for their area any unoccupied building in their area (together with any garden, yard, court or other land intended for use for the purposes of the building) which in their opinion is, or when completed will be, a newly erected

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dwelling-house; and if the valuation officer thinks fit to comply with the request he may make a proposal for including the building (together with any such garden, yard, court or other land as aforesaid) as a dwelling-house in that list and for ascribing to it in the list such values as he considers are appropriate or will be appropriate when the building is completed.

- (2) Where such a request is made by a rating authority and the valuation officer serves notice in writing by post or otherwise on the authority stating that he does not propose to comply with the request, the rating authority may, if they think fit, within the period of twenty-eight days beginning with the date of service of the notice, make a proposal for including the building and any other land to which the request relates as a dwelling-house in the list aforesaid and for ascribing to it in the list such values as the authority consider are appropriate or will be appropriate when the building is completed.
- (3) Where a new valuation list is prepared for any area, the valuation officer shall include in the list as transmitted to the rating authority—
- (a) any dwelling-house included in the current list for that area in pursuance of a proposal under sub-paragraph (1) or (2) of this paragraph ; and
 - (b) any building (with or without other land) in respect of which a proposal for its inclusion in the current list as a dwelling-house has been made by him under the said sub-paragraph (1) and has not been settled,
- and, if any such proposal is made by him after the new list has been so transmitted, shall cause that list to be altered so as to include the building (with or without other land) as a dwelling-house in the new list.
- (4) Where a newly erected dwelling-house is first occupied after its completion and a rateable value has, in pursuance of the foregoing provisions of this paragraph, previously been ascribed to it in the valuation list currently in force for the area in which it is situated, any different rateable value subsequently ascribed to it in that list and which, apart from this sub-paragraph, would have effect from the date when the dwelling-house is first occupied as aforesaid shall be deemed to have effect from the date on which the current list came into force or the date from which the previous rateable value had effect, whichever is the later.

Completion of newly erected or altered buildings.

- 3 For the purposes of section 21 of this Act, a newly erected building which is not occupied on the date determined under the following provisions of this Schedule as the date on which the erection of the building is completed shall be deemed to become unoccupied on that date.
- 4 (1) Where a rating authority are of opinion—
- (a) that the erection of a building within their area has been completed ; or
 - (b) that the work remaining to be done on a building within their area is such that the erection of the building can reasonably be expected to be completed within three months,
- and that the building is, or when completed will be, comprised in a relevant hereditament, the authority may serve on the owner of the building a notice (hereafter in this paragraph referred to as " a completion notice ") stating that the erection of the building is to be treated for the purposes of this Schedule as completed on the date of service of the notice or on such later date as may be specified by the notice.

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- (2) If a person on whom a completion notice is served agrees in writing with the authority by whom the notice was served that the erection of the building to which the notice relates shall be treated for the purposes of this Schedule as completed on a day specified by the agreement, it shall be treated for those purposes as completed on that day and the notice shall be deemed to be withdrawn.
 - (3) Where a rating authority has served a completion notice on any person, the authority may withdraw the notice by a subsequent notice served on that person; and a notice under this sub-paragraph may be served—
 - (a) at any time before an appeal in pursuance of sub-paragraph (4) of this paragraph is brought against the completion notice ; and
 - (b) with the agreement of the person aforesaid, at any time thereafter and before the appeal is determined.
 - (4) A person on whom a completion notice is served may, during the period of twenty-one days beginning with the date of service of the notice, appeal to the county court against the notice on the ground that the erection of the building to which the notice relates has not been or, as the case may be, cannot reasonably be expected to be completed by the date specified by the notice.
 - (5) If a completion notice served in respect of a building is not withdrawn and no appeal in pursuance of sub-paragraph (4) of this paragraph is brought against the notice or such an appeal is abandoned or dismissed, the erection of the building shall be treated for the purposes of this Schedule as completed on the date specified by the notice ; and if the notice is not withdrawn and such an appeal is brought and is not abandoned or dismissed, the erection of the building shall be treated for those purposes as completed on such date as the court shall determine.
 - (6) A notice under this paragraph may, without prejudice to any other mode of service, be served on any person—
 - (a) by sending it in a prepaid registered letter, or by the recorded delivery service, addressed to that person at his usual or last known place of abode or, in a case where an address for service has been given by that person, at that address ; or
 - (b) in the case of an incorporated company or body, by delivering it to the secretary or clerk of the company or body at their registered or principal office, or sending it in a prepaid registered letter, or by the recorded delivery service, addressed to the secretary or clerk of the company or body at that office ; or
 - (c) where the name or address of that person cannot be ascertained after reasonable inquiry, by addressing it to him by the description of " owner " of the building (describing it) to which the notice relates and by affixing it to some conspicuous part of the building.
- 5 In the case of a building to which work remains to be done of a kind which is customarily done to a building of the type in question after the erection of the building has been substantially completed, it shall be assumed for the purposes of paragraph 4 of this Schedule that the erection of the building has been or can reasonably be expected to be completed at the expiration of such period beginning with the date of its completion apart from the work as is reasonably required for carrying out the work.
- 6 Where by reason of the structural alteration of any building a relevant hereditament becomes or becomes part of a different hereditament or different hereditaments, the

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relevant hereditament shall be deemed for the purposes of this Schedule to have ceased to exist on the date (as determined in pursuance of the foregoing provisions of this Schedule) of the completion of the structural alteration and, in particular, to have been omitted on that date from any valuation list in which it is then included ; but nothing in this paragraph shall be construed as affecting any liability for rates under section 21 of this Act in respect of the hereditament for any period before that date.

Supplemental.

- 7 (1) Where a person for the time being liable to be rated under section 21 of this Act in respect of a relevant hereditament which is not included in a valuation list, or in respect of a dwelling-house included in such a list in pursuance of paragraph 2 of this Schedule but not occupied since it was so included, serves on the valuation officer a notice referring to the hereditament or dwelling-house and stating his name and address and that he is so liable, then, in relation to any proposal for including the hereditament in a valuation list or, as the case may be, any proposal served in respect of the dwelling-house before the end of the rate period during which it is first occupied after it was so included in the list, the person aforesaid shall be treated for the purposes of the provisions of Part III of the Local Government Act 1948 relating to proposals, objections and appeals as standing in the same position as the occupier of the hereditament or dwelling-house.
- (2) A notice served under sub-paragraph (1) of this paragraph in respect of such a hereditament as is there mentioned which subsequently becomes such a dwelling-house as is there mentioned shall be treated as served in respect of the dwelling-house as well as in respect of the hereditament.
- (3) Where, in pursuance of such a proposal in respect of a dwelling-house as is mentioned in sub-paragraph (1) of this paragraph, an alteration is made in a valuation list which affects the amount of any rate levied under section 21 of this Act in respect of the dwelling-house, the difference, if too much has been paid, shall be repaid or allowed or, if too little has been paid, shall be paid and may be recovered as if it were the arrears of the rate.
- (4) References in sub-paragraph (1) of this paragraph to a person liable as there mentioned include references to a person who would be so liable if a relevant period of vacancy had begun in relation to the hereditament or dwelling-house in question.
- 8 No rate shall be payable under the said section 21 in respect of a hereditament for any period during which it is deemed by virtue of subsection (4) of that section to have been unoccupied ; and any rate paid under that section in respect of such a period shall be recoverable by the person by whom it was paid.
- 9 Any amount due in respect of rates payable by virtue of section 21 of this Act shall, without prejudice to the operation of any other enactment under which it is recoverable, be recoverable as a simple contract debt in any court of competent jurisdiction.
- 10 In calculating any period for the purposes of section 21 of this Act or this Schedule, any period when that section is not in force in the rating area in question shall be disregarded ; but the fact that the said section 21 has ceased to be in force in any area shall not affect the operation of that section as respects any period when it was in force in the area.
- 11 In this Schedule—

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" building " includes part of a building ;

" owner ", in relation to a building, means the person entitled to possession of the building ; and

" relevant hereditament " and " relevant period of vacancy " have the same meanings as in section 21 of this Act,

and references to a newly erected building or dwelling-house include references to a building or dwelling-house produced by the structural alteration of a building included in a relevant hereditament which by virtue of paragraph 6 of this Schedule has ceased or will cease to exist on the completion of the structural alteration and, in relation to a building or dwelling-house so produced, references to erection of a building shall be construed as references to the structural alteration producing it.