



# General Rate Act 1967

## 1967 CHAPTER 9

### PART I

#### THE GENERAL RATE

#### **1 Rating areas and rating authorities.**

- (1) Subject to section 118(1) of this Act, the rating areas and the respective rating authorities therefor for the purposes of this Act shall be as follows—

<i>rating area</i>	<i>rating authority</i>
each borough	the borough council
each urban or rural district	the district council
the City of London	the Common Council
the Inner Temple	the Sub-Treasurer
the Middle Temple	the Under-Treasurer.

- (2) Every rating authority shall have power in accordance with this Act to make and levy rates on the basis of an assessment in respect of the yearly value of property in their rating area for the purpose of applying the proceeds thereof to local purposes of a public nature.
- (3) No authority or person other than the rating authority shall have power to make or levy within any rating area any such rates as are mentioned in subsection (2) of this section for the purpose so mentioned other than excepted rates.
- (4) All powers and duties in relation to the making, levying and collection of such rates as are mentioned in subsection (2) of this section for the purpose so mentioned which are not excepted rates and which, but for this section, would in any rating area fall by virtue of any local Act to be exercised and performed by any person other than the rating authority shall be exercised and performed by that authority.

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## 2 The general rate.

- (1) Every rating authority shall from time to time in exercise of their powers under section 1(2) of this Act make such rates as will be sufficient to provide for such part of the total estimated expenditure to be incurred by the authority during the period in respect of which the rate is made as is not to be met by other means or by means of excepted rates, including in that expenditure any sums payable to any other authority under precepts issued by that other authority, together with such additional amount as is in the opinion of the rating authority required to cover expenditure previously incurred, or to meet' contingencies, or to defray any expenditure which may fall to be defrayed before the date on which the moneys to be received in respect of the next subsequent rate made under this subsection will become available.
- (2) Where a rural district council apprehend that a precept will be issued to the council to meet expenses of the council of a borough included in the rural district or of a parish council or parish meeting, being expenses which will be required to be defrayed out of the proceeds of a rate for any rate period, but at the time when the rural district council propose to make a rate the precept has not been issued, the council may estimate for what amount the precept will be issued and make the rate by reference to the estimate, and shall in a subsequent rate period make any necessary adjustment by increasing or decreasing, as the case may require, the amount to be levied in the borough or parish as an additional item of the rate.
- (3) Any rate made by a rating authority under subsection (1) of this section shall be made and levied as a single consolidated rate for the whole of their rating area which shall be termed " the general rate " and be in lieu of any other rates such as are mentioned in section 1(2) of this Act which that authority have power to make other than excepted rates.
- (4) Subject to the provisions of this Act, the general rate for any rating area—
  - (a) shall be a rate at a uniform amount per pound on the rateable value of each hereditament in that area, except that where any amount is, by virtue of any precept or otherwise, chargeable separately on part only of a rating area, the rating authority shall levy that amount on that part of the area together with, and as an additional item of, the general rate;
  - (b) shall be made and levied in accordance with the valuation list in force for the time being, except that, where a new valuation list is to come into force for that area, a rate for the year, or any part of the year, beginning with the day on which the new list is to come into force shall be made, and applied in relation to particular hereditaments, by reference to that new list.
- (5) Subsections (3) and (4)(a) of this section shall not apply to the City of London and subsections (1), (3) and (4)(a) of this section shall not apply to the Temples; but, subject to any express provision to the contrary effect, any other provision of this Act with respect to the general rate shall—
  - (a) in its application to the City of London, apply also in relation to the poor rate, and
  - (b) in its application to the Temples, apply in relation to any rate in the nature of a general rate levied in the Inner Temple or the Middle Temple, as the case may be,as it applies in relation to the general rate.

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### **3 Making of rate.**

- (1) Every rate made by a rating authority shall be deemed to be made on the date on which it is approved by the authority,
- (2) For the purposes of the foregoing subsection, a resolution of a rating authority as respects the making of a rate shall be taken to constitute approval of the rate if the resolution specifies the amount per pound of rateable value at which the rate is to be levied, notwithstanding that the resolution—
  - (a) is made without reference to individual hereditaments; or
  - (b) does not take account of any privilege in respect of rating conferred on the occupiers of hereditaments in any particular part of the rating area, or on the occupiers of any particular hereditaments; or
  - (c) does not take account of any amount leviable in part only of the rating area together with, and as an additional item of, the rate.
- (3) Subject to subsection (5) of this section, every rate shall be made in respect of a period beginning immediately after the expiration of the last preceding rate period and ending on such date, to be specified in the rate, as may be fixed by the rating authority; and, in the case of the last rate made in respect of any year, the date so fixed shall be the last day of that year.
- (4) Where a rate is made for a period exceeding three months, the rating authority may declare that the rate shall be paid by instalments at specified times.
- (5) The rating authority may at any time make a supplementary rate if they think it necessary so to do having regard to the requirements of their area or to any precept.
- (6) Subsection (1) of this section shall not apply to the City of London.

### **4 Publication of rate.**

- (1) Notice of every rate made shall be given by the rating authority within seven days after it is made, and the rate shall not be valid unless that notice is duly given in accordance with subsection (2) of this section.
- (2) Such notice as aforesaid may be given by such of the following methods as the rating authority think fit, that is to say, by affixing the notice at any time within the said period of seven days on or near to the doors of churches and chapels in manner prescribed by section 2 of the Parish Notices Act 1837, or by affixing the notice within the said period in some public or conspicuous place or situation in each rating district affected, or by publishing the notice within the said period in one or more newspapers circulating in the area of the authority; and different methods of publication may be used as respects different parts of the area of the authority.
- (3) This section shall not apply to the City of London.

### **5 Demand note for rate.**

- (1) Information with respect to the following matters shall be included in the demand note on which the rate is levied, that is to say—
  - (a) the situation of the hereditament in respect of which the demand note is issued and such description thereof reasonably necessary for purposes of identification as may be prescribed;

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- (b) the rateable value and, where it differs from the rateable value, also the net annual value of the hereditament;
- (c) the amount in the pound at which the rate is charged;
- (d) the period in respect of which the rate is made;
- (e) the amounts in the pound which are being levied for the purposes respectively of the rating authority and of each authority by whom a precept has been issued to the rating authority or by whom the rating authority (where that authority are a rural district council) apprehend that a precept will be so issued;
- (f) the amount, if any, in the pound which is being levied as an additional item of the rate ;
- (g) the amounts in the pound which are being levied for such of the principal services administered respectively by the rating authority and the precepting authorities aforesaid as may be prescribed.

(2) This section shall not apply to the City of London.

## 6 Amendment of rate.

(1) Subject to the provisions of this section, the rating authority may at any time make such amendments in a rate (being either the current or the last preceding rate) as appear to them necessary in order to make the rate conform with the enactments relating thereto, and in particular may—

- (a) correct any clerical or arithmetical error in the rate; or
- (b) correct any erroneous insertions or omissions or any misdescriptions; or
- (c) make such additions to or corrections in the rate as appear to the authority to be necessary by reason of—
  - (i) the coming into occupation of any hereditament which has been newly erected or which was unoccupied at the time of the making of the rate ; or
  - (ii) any change in the occupation of any hereditament; or
  - (iii) any property previously rated as a single hereditament becoming liable to be rated in parts.

(2) Where the effect of the amendment would be either—

- (a) to alter, otherwise than by way of correction of a clerical or arithmetical error, the value on which a hereditament is rated; or
- (b) to charge to the rate a hereditament not shown, or not separately shown, in the valuation list,

the rating authority shall not make any amendment of the rate unless either the amendment is necessary to bring the rate into conformity with the valuation list or a proposal for a corresponding alteration to the valuation list has been made by the valuation officer; and if effect, or full effect, is ultimately not given to such a proposal, and the amount of the rate levied in pursuance of the amendment is affected, the difference—

- (i) if too much has been paid, shall be repaid or allowed ; or
- (ii) if too little has been paid, shall be paid and may be recovered as if it were arrears of the rate.

(3) In the foregoing provisions of this section (other than subsection (1)(c)(i)) references to a rate shall be construed as references to that rate as it has been applied in relation to particular hereditaments; and every amendment made under paragraph (a) or (b) of

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subsection (1) of this section shall have effect as if it had been contained in the rate as first applied in relation to the hereditament in question or, as the case may require, as first amended in respect of that hereditament under paragraph (c) of that subsection.

## 7 Appeal against rate.

- (1) Subject to subsection (2) of this section, any person who—
  - (a) is aggrieved by any rate ; or
  - (b) has any material objection to the inclusion or exclusion of any person in or from, or to the amount charged to any person in, any rate ; or
  - (c) is aggrieved by any neglect, act, or thing done or omitted by the rating authority,may appeal in accordance with the Quarter Sessions Act 1849 to the next practicable court of quarter sessions having jurisdiction in the rating district concerned; and notice of any such appeal shall be given to the rating authority and to any person other than the appellant with respect to whom the rate may be required to be altered in consequence of the appeal; and any such person shall, if he so desires, be heard on the appeal.
- (2) No appeal shall lie under this section in respect of any matter in respect of which relief might have been obtained under Part V of this Act by means of—
  - (a) a proposal for the amendment of the current valuation list; or
  - (b) an objection to such a proposal; or
  - (c) an appeal against such an objection.
- (3) Any rate made by a rating authority shall be leviable and recoverable notwithstanding that notice has been given of an appeal against the rate under this section, except that, if such notice has been given by any person to the rating authority, then until the appeal has been determined or abandoned no proceedings shall be commenced or carried on to recover from that person any sum greater than that at which the last effective rate was charged in respect of the hereditament to which the appeal relates.
- (4) Where on an appeal under this section against any rate the court sees just cause to give relief, then—
  - (a) subject to subsection (5) of this section, the court shall amend the rate in such manner as the court thinks necessary for giving the relief, but shall not quash or wholly set aside the rate;
  - (b) if it appears to the court that, as a result of any such amendment, any sum paid in consequence of the rate by any person before the hearing of the appeal ought not to have been paid by or charged on that person, the court shall order that sum to be repaid to that person by the rating authority together with all reasonable costs, charges and expenses occasioned by that person having paid or been required to pay that sum ;
  - (c) if the rate is amended so as to make chargeable any person not previously charged or to increase the charge on any person, the rate as amended shall be leviable on and recoverable from that person in like manner as if it had always been in its amended form.
- (5) If, on an appeal under this section against any rate, the court is of opinion that, for the purpose of giving relief to the appellant, it is necessary that the rate should be wholly quashed, the court may quash the rate; but in that case, subject to subsection (6) of this section, all amounts charged by the rate shall be leviable and recoverable in like

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manner as if no appeal had been made and, when paid or recovered, shall be treated as payments on account of the next effective rate made for the rating area in question.

- (6) Where on an appeal under this section the court orders any rate to be quashed, the court may order that any sum charged on any person by that rate, or any part of a sum so charged, shall not be paid; and after the making of such an order no proceedings shall be commenced or continued for the purpose of levying or recovering that sum or part; but no person shall be deemed a trespasser or liable to any action for any warrant, order, act, or thing granted, made, executed or done by that person for the purpose of levying or recovering any sum before he had notice in writing of any order under this subsection providing for that sum not to be paid.
- (7) In this section, references to a rate shall be construed as references to that rate whether as originally made (in whatever form) or as it has been applied in relation to particular hereditaments.

## **8 Restriction on amount recoverable in certain cases.**

- (1) Subject to the provisions of this Act, where in the case of any hereditament—
- (a) any value ascribed to it in a new valuation list prepared under section 68 of this Act exceeds the corresponding value of the hereditament as last previously determined; and
  - (b) the hereditament has not been substantially altered since its value was last previously determined; and
  - (c) a proposal for the alteration of the list so as to reduce the value so ascribed to the hereditament is served on the valuation officer under section 69 of this Act before the end of the period of six months beginning with the date on which the list comes into force,
- then, until that proposal has been settled, the amount recoverable in respect of rates levied on the hereditament for the year beginning with the date aforesaid, or for any subsequent year, shall not (in the case of any such year) exceed the total amount of the rates levied on the hereditament for the last year before that list came into force increased by half the difference between that amount and the amount which would be recoverable as aforesaid apart from this subsection.
- (2) The foregoing subsection shall not apply unless—
- (a) the proposal referred to in paragraph (c) thereof is served on the valuation officer by the occupier of the hereditament and no previous such proposal has been served on the valuation officer in relation to the same list by any occupier of the hereditament; or
  - (b) the said proposal is served on the valuation officer by the owner of the hereditament, being a person who in pursuance of section 55 or 56 of this Act is rated or has undertaken to pay or collect the rates in respect of the hereditament, and no previous such proposal has been served on the valuation officer in relation to the same list by any such owner of the hereditament.
- (3) Where a change in the law determining the relationship between the net annual value and rateable value of hereditaments of any specified description, or of hereditaments generally, operates as from the coming into force of any valuation lists (whether the change arises from the coming into operation, amendment or repeal of any provision or from the fact that a provision applying to the previous lists or the last rate period for which they were in force does not apply to the new lists), and so operates as to increase the rateable values to which the change applies, subsection (1) of this section

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shall have effect in relation to a hereditament of which the rateable value as shown in the new list is affected by the change as if for the reference to the total amount of rates levied on the hereditament for the last year before the list came into force there were substituted a reference to the total amount of the rates which would have been levied thereon for that year if the rateable value for that year had been related to the actual net annual value for the year in the same way as it would have been related to the net annual value if the change had had effect as respects that year.

## **9 Refund of overpayments.**

(1) Without prejudice to sections 7(4)(b) and 18(4) of this Act, but subject to subsection (2) of this section, where it is shown to the satisfaction of a rating authority that any amount paid in respect of rates, and not recoverable apart from this section, could properly be refunded on the ground that—

- (a) the amount of any entry in the valuation list was excessive ; or
- (b) a rate was levied otherwise than in accordance with the valuation list; or
- (c) any exemption or relief to which a person was entitled was not allowed ; or
- (d) the hereditament was unoccupied during any period ; or
- (e) the person who made a payment in respect of rates was not liable to make that payment,

the rating authority may refund that amount or a part thereof.

(2) No amount shall be refunded under subsection (1) of this section—

- (a) unless application therefor was made before the end of the sixth year after that in which the amount was paid; or
- (b) if the amount paid was charged on the basis, or in accordance with the practice, generally prevailing at the time when the payment was demanded.

(3) Before determining whether a refund should be made under subsection (1) of this section—

- (a) in a case falling within paragraph (a) of that subsection ; or
- (b) in a case falling within paragraph (c) of that subsection where the exemption or relief was one which ought to have appeared in the valuation list,

the rating authority shall obtain a certificate from the valuation officer as to the manner in which in his opinion the hereditament in question should have been treated for the purposes of the valuation list, and the certificate shall be binding on the authority.

## **10 Certificates and statements as to rate, etc.**

(1) A certificate signed by a duly authorised officer of a rating authority—

- (a) stating that a rate has been made or published by the authority on a date or dates specified in the certificate ; or
- (b) stating the value at a specified date of a hereditament within the authority's area, the amount of rates chargeable in respect of the hereditament, or whether any, and if so what, amount has been paid in satisfaction of rates due thereon,

shall be evidence of the matters stated in the certificate.

(2) A rating authority shall, on being so requested by a person who is or was liable in respect of a hereditament in the area of the authority for rates for any period in the current year or any of the nine years preceding that year, give him a statement of the

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rates payable or paid in respect of the hereditament for any of those years or any other year in respect of which the person is still liable for arrears at the time of the request.

- (3) Where a person satisfies a rating authority that he is or was liable, in respect of a hereditament in the area of the authority, to indemnify any other person for rates, he shall be entitled to the like statement under subsection (2) of this section as that other person is entitled to.

## PART II

### PROVISIONS AS TO PRECEPTS

#### 11 Power and duty to make sufficient precepts.

Every authority having power to issue a precept to a rating authority shall from time to time issue such precepts as will be sufficient to provide for such part of the total estimated expenditure to be incurred by the authority during the period in respect of which the precept is issued as is to be met out of moneys raised by rates, together with such additional amount as is in the opinion of the authority required to cover expenditure previously incurred, or to meet contingencies, or to defray any expenditure which may fall to be defrayed before the date on which the moneys to be received in respect of the next subsequent precept will become available.

#### 12 Provisions as to precepts by certain authorities.

- (1) The provisions of this section shall have effect in relation to any precept issued to rating authorities by any of the following authorities, namely, a county council, the Greater London Council, and the Receiver for the Metropolitan Police District.
- (2) The precept shall require the rating authority for each rating area affected to levy, as part, or as an additional item, of the rate, a rate of such amount in the pound as may be specified in the precept, being (subject to subsection (10) of this section) the same amount in the case of each rating area affected, and shall state the date or dates on or before which payments are required to be made on account of the rate levied in pursuance of the precept, and the amount of each such payment.
- (3) Subject to the provisions of this section, the amount due under the precept to the precepting authority shall be the amount produced by the rate of the amount in the pound specified in the precept, and the rating authority shall make payments in accordance with the requirements of the precept on account of the amount due under it.
- (4) For the purpose of enabling the precepting authorities aforesaid to issue their precepts in manner required by this section, every rating authority shall before 1st February in each year transmit to each of those precepting authorities having power to issue a precept to that rating authority an estimate of the amount, calculated in the prescribed manner, which would be produced in the next year by a rate of a penny in the pound levied in the rating area or part thereof, as the case may be, and the aggregate amount of the payments required by the precept shall not exceed the sum which a rate of the amount in the pound specified in the precept would produce on the basis of the estimate for that year.



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- (5) Where a rating authority fail to transmit an estimate to any precepting authority in accordance with subsection (4) of this section, the precepting authority may make the estimate for the purposes of this section in lieu of the rating authority.
- (6) The precept must be issued, or information as to the amount in the pound of the rate to be levied under it must be given, to each rating authority affected not less than twenty-one days before the beginning of the year or half-year, as the case may be, in which the rate is to be levied.
- (7) The amount due under the precept shall be ascertained in the prescribed manner; and—
  - (a) if that amount exceeds the aggregate amount of the payments required by the precept, the balance shall be paid by the rating authority to the precepting authority;
  - (b) if that amount is less than the aggregate amount of the payments required by the precept, the balance shall be set off against any amount required by the next precept issued to the rating authority by the precepting authority.
- (8) Where the amount due under the precept, or any part of that amount, is not paid on or before the date specified in the precept for payment, the precepting authority may, if they think fit, require the rating authority to pay, in accordance with subsection (9) of this section, interest on that amount, or that part of the amount, and any interest so payable shall be paid by the rating authority to the precepting authority in like manner as if it were due under the precept.
- (9) For the purposes of subsection (8) of this section interest shall be calculated at the rate of six per cent. per annum and shall commence to run from the date of payment specified in the precept, except that no interest shall be charged—
  - (a) in respect of any day before the expiration of six weeks from the commencement of the year or half-year, as the case may be, in respect of which the precept was issued; or
  - (b) in respect of any day on which the aggregate amount of any payments made under the precept is equal to or exceeds the sum which bears to the aggregate amount of the instalments required by the precept the same proportion as the number of days which have elapsed since the commencement of the said year or half-year, as the case may be, bears to the total number of days in that year or half-year.
- (10) The foregoing provisions of this section shall have effect with such adaptations as are necessary by reason of any provision whereby a precept in respect of particular expenditure is required to be issued in such manner that—
  - (a) a rate levied in respect of expenditure chargeable on part only of the precepting authority's area is levied only on that part of that area ; or
  - (b) rates of different amounts are levied on different rating areas.
- (11) In the application of subsection (2) of this section to the City of London, references to the rate shall be construed as references to the poor rate.

### **13 Precepts by other authorities.**

- (1) Any authority other than those referred to in section 12(1) of this Act by whom precepts are issued to any rating authority, or any rating authority to whom such precepts are issued, may make and submit to the Minister a scheme for applying to those precepts the provisions of the said section 12, subject to such modifications

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as may appear to be necessary having regard to the basis of apportionment or the incidence of charge existing immediately before the scheme is proposed to come into force; and the Minister may, after giving any authorities concerned an opportunity of objecting, by order confirm the scheme either without modifications or subject to such modifications as he thinks fit:

Provided that, if an objection to any such scheme is made by any of the authorities concerned and is not withdrawn, the order shall be provisional only and shall not have effect unless and until confirmed by Parliament.

- (2) A scheme duly made, submitted and confirmed in accordance with the provisions of the foregoing subsection shall, subject to the provisions of the confirming order, have effect as if enacted in this Act.

#### **14 Precepts-general.**

- (1) Rules made for the purposes of sections 12 and 13 of this Act under section 113 thereof—
- (a) subject and without prejudice to subsections (1)(c) and (2) of the said section 113, shall provide in what manner and to what extent the cost of the collection of a rate, including any allowances made under section 51, 54, 55 or 56 of this Act, and losses on collection, are to be treated as deductions in estimating and ascertaining the amount produced by the rate ; and
  - (b) shall make provision with respect to any other matters for which it appears necessary to make provision in order to carry the said sections 12 and 13 into effect.
- (2) Every precepting authority shall on issuing a precept to a rating authority supply to the rating authority such information as is reasonably necessary for the preparation of demand notes in accordance with section 5 of this Act.

#### **15 General power for securing payment of precepts.**

- (1) Where in pursuance of a precept issued to a rating authority by any other authority any amount is payable directly or indirectly by the rating authority to the precepting authority and, on an application for a certificate under this section made by the precepting authority after twenty-one days' notice given to the rating authority, the Minister is satisfied that the rating authority have refused or through wilful neglect or wilful default failed to raise that amount by a rate, or that, having raised the amount by a rate, the rating authority have refused or through wilful neglect or wilful default failed to pay the amount due under the precept, the Minister may issue a certificate to that effect and thereupon—
- (a) the precepting authority shall have the like power of applying for a receiver, and
  - (b) a receiver may on such an application be appointed in like manner, and when appointed shall have the like power,
- as if—
- (i) the precepting authority were a secured creditor of the rating authority for the amount due under the precept, with interest thereon at the rate of six per cent. per annum from the date when the amount became payable under the precept; and

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- (ii) the said amount and interest were due under a security issued under the Local Loans Act 1875 charging them on the rates leviable by, and on all other property of, the rating authority; and
  - (iii) the conditions under which a receiver may in such a case be appointed under section 12 of the said Act of 1875 were fulfilled;
- and the said section 12 shall apply accordingly.
- (2) If the Minister so thinks fit an application under subsection (1)(a) of this section may be made by him instead of by the precepting authority.
  - (3) The powers conferred by this section shall be in addition to and not in derogation of any other powers for enforcing compliance with a precept issued to a rating authority.

### PART III

#### LIABILITY, VALUATION, RELIEFS, ETC.

##### *Liability and assessment to rate*

#### **16 Liability to be rated in respect of occupation of property.**

Subject to the provisions of this Act, every occupier of property of any of the following descriptions, namely—

- (a) lands;
- (b) houses;
- (c) coal mines;
- (d) mines of any other description, other than a mine of which the royalty or dues are for the time being wholly reserved in kind;
- (e) any right of sporting (that is to say, any right of fowling, of shooting, of taking or killing game or rabbits, or of fishing) when severed from the occupation of the land on which the right is exercisable,

shall be liable to be assessed to rates in respect of the hereditament or hereditaments comprising that property according to the rateable value or respective rateable values of that hereditament or those hereditaments determined in accordance with the provisions of this Act.

#### **17 Liability to be rated in respect of certain unoccupied property.**

- (1) A rating authority may resolve that the provisions of Schedule 1 to this Act with respect to the rating of unoccupied property—
  - (a) shall apply, or
  - (b) if they for the time being apply, shall cease to apply,to their area, and in that case those provisions shall come into operation, or, as the case may be, cease to be in operation, in that area on such day as may be specified in the resolution.
- (2) The day to be specified in a resolution under subsection (1) of this section shall be—
  - (a) in the case of a resolution providing that the said provisions shall apply to the area in question, the first day of a rate period for that area beginning after the day on which the resolution is passed, not being earlier, if those provisions

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have previously applied to the area, than the expiration of the period of seven years beginning with the day when those provisions ceased or last ceased to apply to the area or of such shorter period as the Minister authorises in any particular case ;

- (b) in the case of a resolution providing that the said provisions shall cease to apply to the area in question, the last day of a rate period for that area ending after the day on which the resolution is passed, not being earlier than the expiration of the period of seven years beginning with the day when those provisions came or last came into operation in the area or of such shorter period as the Minister authorises in any particular case.
- (3) As soon as may be after a resolution is passed by a rating authority under this section, the authority shall cause a copy of the resolution to be published in the London Gazette and in one or more newspapers circulating in the area of the authority.
  - (4) A document purporting to be a copy of the minutes of a resolution passed by a rating authority under this section or under section 20 of the Local Government Act 1966 and to be certified under the hand of the clerk of the authority as a true copy of the minutes of the resolution shall be evidence that the resolution was passed by the authority.
  - (5) This section and the said Schedule 1 shall not apply to the Temples, and in their application to the City of London the expression " rate " shall mean the poor rate and cognate expressions shall be construed accordingly.

## **18 General provisions as to liability and assessment to rate.**

- (1) The following general provisions shall have effect with respect to the assessment of persons to, and their liability in respect of, a rate in respect of any hereditament for any rate
- (2) A person who is in occupation of the hereditament for part only of the rate period shall, subject to the provisions of this section, be liable to be charged with such part only of the total amount of the rate as the number of days during which he is in occupation bears to the total number of days in that period.
- (3) A person who is in occupation of the hereditament for any part of the rate period may be assessed to the rate in accordance with the provisions of subsection (2) of this section notwithstanding that he ceased to be in occupation before the rate was made.
- (4) A person who is in occupation of the hereditament at any time after the rate is made may be assessed to and shall in the first instance be liable to pay—
  - (a) if he was in occupation at the beginning of the rate period, the whole of the amount charged in respect of that hereditament; or
  - (b) if he came into occupation subsequently, a proportion of the amount aforesaid calculated on the basis that he will remain in occupation until the end of the rate period,

but shall, if he goes out of occupation before the end of that period, be entitled to recover from the rating authority any sum paid by him in excess of the amount properly chargeable against him in accordance with the provisions of subsection (2) of this section, except in so far as he has previously recovered that sum from an incoming occupier.

- (5) In relation to any rate to which section 177 of the City of London Sewers Act 1848 (which relates to the rating of empty houses in the City of London) applies, the

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foregoing provisions of this section shall have effect subject to the provisions of the said section 177, and any amount in respect of any such rate which any person is required by the said section 177 to pay or allow in respect of any period during which a hereditament is unoccupied shall be allowed to the rating authority in computing any sum which that person is entitled to recover from the authority in respect of that hereditament under subsection (4) of this section.

- (6) Where the name of any person liable to be rated as occupier of any premises is not known to the rating authority, it shall be sufficient to assess him to the rate by the description of the " occupier " of the premises (naming them) in respect of which the assessment is made, without further name or description.

#### *Valuation of hereditaments—general provisions*

### **19 Ascertainment of rateable value-general rule.**

- (1) Subject to the provisions of this Part of this Act and of any scheme for the time being in force such as is mentioned in section 117(7) of this Act, the rateable value of a hereditament shall be taken to be the net annual value of that hereditament ascertained in accordance with subsections (2) to (4) of this section.
- (2) In the case of a hereditament consisting of one or more houses or other non-industrial buildings, with or without any garden, yard, court, forecourt, outhouse or other appurtenance belonging thereto, but without other land, the net annual value of the hereditament shall be ascertained by deducting from its gross value such amount, or an amount calculated in such manner, as may for the time being be specified by the Minister by order in relation to the class of such hereditaments to which the hereditament in question belongs.
- (3) The net annual value of any other hereditament shall be an amount equal to the rent at which it is estimated the hereditament might reasonably be expected to let from year to year if the tenant undertook to pay all usual tenant's rates and taxes and to bear the cost of the repairs and insurance and the other expenses, if any, necessary to maintain the hereditament in a state to command that rent.
- (4) Where, in the case of any hereditament, either its net annual value ascertained in accordance with subsection (2) or (3) of this section or, if different, its rateable value includes a fraction of a pound, that value shall be increased or reduced, as the case may be, to the nearest complete pound, or, if the fraction is ten shillings, the fraction shall be disregarded.
- (5) No order shall be made under subsection (2) of this section unless a draft of the order has been laid before Parliament and approved by a resolution of each House of Parliament.
- (6) In this section, the following expressions have the following meanings respectively, that is to say—
- " appurtenance ", in relation to a dwelling, or to a school, college or other educational establishment, includes all land occupied therewith and used for the purposes thereof;
  - " gross value ", in relation to a hereditament, means the rent at which the hereditament might reasonably be expected to let from year to year if the tenant undertook to pay all usual tenant's rates and taxes and the landlord

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undertook to bear the cost of the repairs and insurance and the other expenses, if any, necessary to maintain the hereditament in a state to command that rent;

" house " includes part of a house ;

" non-industrial building " means a building, or part of a building, of any description other than—

(a) factories, mills and other premises of a similar character used wholly or mainly for industrial purposes; or

(b) premises forming part, and taken into account in the valuation for rating purposes, of— (i) a railway, dock, canal, gas, water or electricity undertaking; or

(i) any public utility undertaking not falling within subparagraph (i) of this paragraph.

## 20 Valuation according to tone of list.

(1) For the purposes of any alteration of a valuation list to be made under Part V of this Act in respect of a hereditament in pursuance of a proposal, the value or altered value to be ascribed to the hereditament under section 19 of this Act shall not exceed the value which would have been ascribed thereto in that list if the hereditament had been subsisting throughout the year before that in which the valuation list came into force, on the assumptions that at the time by reference to which that value would have been ascertained—

(a) the hereditament was in the same state as at the time of valuation and any relevant factors (as defined by subsection (2) of this section) were those subsisting at the last-mentioned time ; and

(b) the locality in which the hereditament is situated was in the same state, so far as concerns the other premises situated in that locality and the occupation and use of those premises, the transport services and other facilities available in the locality, and other matters affecting the amenities of the locality, as at the time of valuation.

(2) In this section, the expression " relevant factors " means any of the following, so far as material to the valuation of a hereditament, namely—

(a) the mode or category of occupation of the hereditament ;

(b) the quantity of minerals or other substances in or extracted from the hereditament; or

(c) in the case of a public house, the volume of trade or business carried on at the hereditament;

and in paragraph (c) of this subsection the expression " public house " means a hereditament which consists of or comprises premises licensed for the sale of intoxicating liquor for consumption on the premises where the sale of such liquor is, or is apart from any other trade or business ancillary or incidental to it, the only trade or business carried on at the hereditament.

(3) References in this section to the time of valuation are references to the time by reference to which the valuation of a hereditament would have fallen to be ascertained if this section had not been enacted.

(4) This section does not apply to a hereditament which is occupied by a public utility undertaking and of which the value falls to be ascertained on the profits basis.

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- (5) This section shall not apply to any proposal remaining to be settled which was served on or made by the valuation officer before 3rd December 1965; and the provisions of Schedule 2 to this Act shall have effect where a proposal in respect of a hereditament was—
- (a) served on or made by the valuation officer on or after 3rd December 1965; and
  - (b) settled before 13th December 1966.

## **21 Hereditaments containing plant and machinery.**

- (1) For the purpose of the valuation of any hereditament under section 19 of this Act otherwise than on the profits basis—
- (a) subject to any order under subsection (5) of this section, all such plant or machinery in or on the hereditament as belongs to any of the classes set out in the statement for the time being having effect under subsection (4) of this section shall be deemed to be a part of the hereditament;
  - (b) except as provided in the foregoing paragraph, no account shall be taken of the value of any plant or machinery in or on the hereditament.
- (2) The valuation officer shall, on being so required in writing by the occupier of any hereditament, furnish to him particulars in writing showing what machinery or plant, or whether any particular machinery or plant, has been treated in pursuance of subsection (1) of this section as forming part of the hereditament.
- (3) From time to time, at such intervals as the Minister may direct, a committee consisting of five persons appointed by the Minister shall transmit to the Minister a statement setting out in detail all the machinery and plant which at the date of the preparation of the statement appears to the committee to fall within any of the classes specified in Schedule 3 to this Act.
- (4) The Minister shall cause any statement transmitted to him under subsection (3) of this section to be published in such manner as he thinks fit and, after considering the statement and any representations which may be made to him with respect thereto, may if he thinks fit make an order, to come into operation on such date as may be specified therein, confirming that statement with or without modifications ; and the statement as confirmed by the order shall as from the said date have effect for the purposes of this section in substitution for any statement previously so having effect.
- (5) The Minister may by order provide for excluding from the plant and combinations of plant and machinery which, under the statement for the time being having effect under subsection (4) of this section, are to be treated as comprised in Class 4 in Schedule 3 to this Act any item or part of an item which satisfies the following conditions, that is to say—
- (a) that it is the practice of the trade for which the item is provided to move the item or part from one hereditament, or situation in a hereditament, to another ; and
  - (b) that the weight, greatest dimension, and volume (each being measured as provided by the order) do not exceed such limits as may be prescribed by the order ;

and an order under this subsection may be made either generally or as respects specified descriptions of items or parts of items of plant or of combinations of plant and machinery, and may make different provision under paragraph (b) of this subsection for different cases.

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- (6) Any order made under subsection (4) or (5) of this section shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- (7) Nothing in subsections (1) to (4) of this section or in section 22 of this Act shall affect the law or practice with respect to the valuation of hereditaments on the profits basis, or be taken to extend the class of property which was under the law and practice as in force immediately before the commencement of this Act deemed to be provided by the occupier and to form part of his capital.

## **22 Determination of certain questions as to plant and machinery.**

- (1) If on or in connection with any proposal or objection made or appeal brought with respect to the valuation list a question is raised whether any particular plant or machinery falls within any of the classes or descriptions specified in the statement for the time being having effect under section 21(4) of this Act, that question may, with the consent in writing of the parties to the proceedings, be referred by the valuation officer or court, as the case may be, to, and determined by, such member of a panel of referees constituted for the purposes of this section as may be agreed on by the parties or, in default of agreement, as may be selected in accordance with the rules hereinafter mentioned.
- (2) The panel referred to in the foregoing subsection shall consist of persons appointed by the Lord Chief Justice of England, who may make rules—
  - (a) fixing the fees to be charged in respect of proceedings before a referee ; and
  - (b) with respect to the procedure on and in connection with references under this section ; and
  - (c) with respect to the selection of a referee in cases where the parties fail to agree as to the member of the panel to be appointed;
 and provision may be made by the rules for applying to references under this section (subject to the express provisions thereof) any of the provisions of the Arbitration Act 1950, but except in so far as it may be so applied that Act shall not apply to such references.
- (3) A referee under this section may, and if so required by any party to the reference shall, before making his award inspect the plant or machinery in respect of which the question arises, and the award of the referee shall be final and conclusive.

## **23 Adjustment of gross value by reference to provision of or payment for services, etc.**

- (1) The provisions of this section shall have effect for ascertaining for the purposes of section 19 of this Act the gross value of a hereditament in cases where it falls to be ascertained by reference to the rent payable in respect of that or some other hereditament (hereafter in this section referred to as the " standard hereditament ") and either or both of the following conditions are fulfilled, that is to say—
  - (a) the rent of the standard hereditament is partly attributable to the provision by the landlord of services in relation to that hereditament (including the repair, maintenance or insurance of premises not forming part of that hereditament); or
  - (b) the tenant, in addition to the rent, contributes towards the cost of any such services.



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- (2) Where the rent of the standard hereditament is partly attributable to the provision by the landlord of such services, the sum falling to be deducted from that rent for the said purpose as being the amount attributable to the provision of those services shall not include any amount in respect of—
- (a) any profit made, or which might be expected to be made, by the landlord in providing those services ;
  - (b) the cost of repairs to, and maintenance and insurance of, premises not forming part of that hereditament.
- (3) Where the tenant of the standard hereditament, in addition to the rent—
- (a) makes payments to the landlord in consideration of the landlord undertaking to provide any such services in relation to that hereditament; or
  - (b) otherwise contributes (directly or indirectly and whether in pursuance of an undertaking to do so or not) to the cost of repairing, maintaining or insuring other premises not forming part of that hereditament but belonging to or occupied by the landlord, being premises which the landlord has not undertaken to repair, maintain or insure, as the case may be,
- the rent shall for the purpose of ascertaining gross value be treated as increased by the amount of the payments or other contributions made by the tenant or, where those amounts vary from time to time, by a sum which on a proper estimate equals the average annual amount so paid or contributed.
- (4) Nothing in subsection (3) of this section shall be taken to prejudice any right to make a deduction from the rent of a hereditament, for the purpose of ascertaining gross value, in respect of services provided by the landlord or other matters.
- (5) Any reference in the foregoing provisions of this section to premises includes a reference to any plant or machinery which by virtue of section 21 of this Act is treated as part of those premises for rating purposes or would be so treated if those premises were a rateable hereditament.

## **24 Buildings occupied in parts.**

Where a building which was constructed or has been adapted—

- (a) for the purposes of a single dwelling; or
- (b) as to part thereof for such purposes and as to the remainder thereof for any purpose other than that of a dwelling,

is occupied in parts, the valuation officer, in preparing a new 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.

## **25 Hereditaments which are partly occupied.**

- (1) If it appears to the rating authority that part of a hereditament included in the valuation list is unoccupied but will remain so for a short time only, the authority may request the valuation officer to apportion the rateable value of the hereditament between the

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occupied and unoccupied parts; and if the apportionment made by the valuation officer is agreed by the authority and the occupier, then as from—

- (a) the date upon which the hereditament became partly occupied; or
- (b) the commencement of the rate period in which the request was made,

whichever is the later, until any of the unoccupied part is reoccupied or a further apportionment of the value of the hereditament takes effect under this subsection, the value apportioned to the occupied part shall be treated for rating purposes as if it were the value ascribed to the hereditament in the valuation list.

- (2) The foregoing subsection shall not apply in relation to any hereditament in the case of which, under section 55 or 56 of this Act, the owner is rated or has undertaken to pay the rates instead of the occupier, but shall apply in relation to a hereditament in the case of which, under the said section 56, the owner has undertaken to collect on behalf of the rating authority the rates due from the occupier.

*Liability and valuation—special cases*

**26 Agricultural premises.**

- (1) No agricultural land or agricultural buildings shall be liable to be rated or be included in any valuation list or in any rate.
- (2) The gross value for the purposes of section 19(2) of this Act of a house occupied in connection with agricultural land and used as the dwelling of a person who—
  - (a) is primarily engaged in carrying on or directing agricultural operations on that land ; or
  - (b) is employed in agricultural 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.

- (3) In this section the expression " agricultural land "—
  - (a) means any land used as arable meadow or pasture ground only, land used for a plantation or a wood or for the growth of saleable underwood, land exceeding one quarter of an acre used for the purposes of poultry farming, cottage gardens exceeding one quarter of an acre, market gardens, nursery grounds, orchards or allotments, including allotment gardens within the meaning of the Allotments Act 1922, but does not include land occupied together with a house as a park, gardens (other than as aforesaid), pleasure grounds, or land kept or preserved mainly or exclusively for purposes of sport or recreation, or land used as a racecourse ; and for the purposes of this paragraph the expression " cottage garden " means a garden attached to a house occupied as a dwelling by a person of the labouring classes; and
  - (b) includes land occupied with, and used solely in connection with the use of, such a building as is mentioned in subsection (4) (b) of this section.
- (4) In this section, the expression " agricultural buildings "—
  - (a) means buildings (other than dwellings) occupied together with agricultural land or being or forming part of a market garden, and in either case used solely in connection with agricultural operations thereon; and

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- (b) includes a building which is used solely in connection with agricultural operations carried on on agricultural land and which is occupied either—
  - (i) by the occupiers of all that land ; or
  - (ii) by individuals who are appointed by the said occupiers for the time being to manage the use of the building and of whom each is an occupier of some of the land or a member of the board of directors or other governing body of such an occupier who is a body corporate, where the number of occupiers of all the said land does not exceed twenty-four (two or more persons occupying jointly being counted as one, but as a separate person from any of them who are occupying any of the land severally).

## **27 Land used as plantation, etc.**

- (1) Where any land, not being agricultural land, and not being subject to any right of common, is used for a plantation or a wood or for the growth of saleable underwood, the rateable value of the land shall be estimated in accordance with subsections (2) to (4) of this section.
- (2) If the land is used only for a plantation or a wood, the rateable value shall be estimated as if the land, instead of being a plantation or a wood, were let and occupied in its natural and unimproved state.
- (3) If the land is used for the growth of saleable underwood, the rateable value shall be estimated as if the land were let for that purpose.
- (4) If the land is used both for a plantation or a wood and for the growth of saleable underwood, the rateable value shall be estimated either as if the land were used only for a plantation or a wood, or as if the land were used only for the growth of the saleable underwood growing thereon, as the valuation officer may determine.

## **28 Advertising stations.**

- (1) Subject to subsection (6) of this section, where the right to use any land (including any structure or sign 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, where the land is not occupied for any other purpose, to any person other than the owner of the land, then, subject to subsection (2) of this section, 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 accordingly; and for the purposes of section 19(3) of this Act—
  - (a) in valuing that separate hereditament for rating purposes, the rent at which it might be expected to be let shall be estimated on the footing that the rent would include a proper amount in respect of any structure or sign for the time being available for use, for the purpose of exhibiting advertisements, by the occupier of the separate hereditament, notwithstanding that the structure or sign was provided by him or was provided after the said right was let out or reserved;
  - (b) in valuing the land for rating purposes, no account shall be taken of any value or, as the case may be, increased value arising from the use of the land for the purpose of exhibiting advertisements in accordance with the said right.

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- (2) The separate hereditament aforesaid shall be treated as coming into existence at the earliest time at which either—
- (a) any structure or sign is erected, after the right constituting the hereditament has been let out or reserved, for enabling the right to be exercised ; or
  - (b) any advertisement is exhibited in pursuance of the right,
- and not before; and for the purposes of section 79(2) of this Act—
- (i) the hereditament shall be treated as a newly erected or newly constructed hereditament coming into occupation at the said earliest time; and
  - (ii) the erection, dismantling or alteration, after that time, of any structure or sign for enabling the right to be exercised shall, in relation to the hereditament, be treated as the making of structural alterations.
- (3) Where any land is used temporarily or permanently for, or for the erection of any structure used for, the exhibition of advertisements but is not otherwise occupied, and subsection (1) of this section does not apply, the person permitting that land to be so used or, if that person cannot be ascertained, the owner of that land shall be deemed to be in beneficial occupation of the land so used and be rateable in respect thereof according to the value of that use of the land.
- (4) Where any hereditament rateable in respect of its occupation for other purposes is used temporarily or permanently for, or for the erection thereon or attachment thereto of any structure used for, the exhibition of advertisements, and subsection (1) of this section does not apply, any estimate of the gross or rateable value of that hereditament for the purposes of section 19 of this Act shall be so made as to include the increased value from that use of the land.
- (5) In this section, the expression " structure " includes a hoarding, frame, post or wall.
- (6) Subsection (1) of this section shall not apply to any right to use for the purpose of exhibiting advertisements any land forming part of railway or canal premises within the meaning of section 32 of this Act.

## 29 Rights of sporting.

- (1) Where, in the case of a right of sporting exercisable on land which is not agricultural land, the right is severed from the occupation of the land and is not let, and the owner of the right receives rent for the land, the right shall not be separately valued or rated but the rateable value of the land shall be estimated as if the right were not severed.
- (2) Where any right of sporting, when severed from the occupation of the land on which it is exercisable, is let, either the owner or the lessee of the right, according as the rating authority determine, may be rated as the occupier thereof.
- (3) Subject to subsections (1) and (2) of this section, the owner of any right of sporting which is severed from the occupation of the land on which the right is exercisable may be rated as the occupier thereof.
- (4) For the purposes of this section, the person who, if the right of sporting is not let, is entitled to exercise the right, or who, if the right is let, is entitled to receive the rent therefrom, shall be deemed to be the owner of the right.
- (5) In this section, the expression " right of sporting " has the meaning assigned by section 16(e) of this Act.

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### **30 County and voluntary school premises.**

- (1) For the purpose of the application of section 19(2) of this Act to county and voluntary schools, the Minister and the Secretary of State for Education and Science (hereafter in this section together referred to as " the Ministers ") may make regulations providing that the gross value of such schools of any prescribed class shall be ascertained in accordance with provisions of the regulations—
  - (a) requiring the Secretary of State to certify the amount estimated by him, by reference to such factors as appear to him to be relevant, to be the average cost of providing a place for one pupil in a school of that class completed not less than one year before the coming into force of the valuation lists to which the regulations apply;
  - (b) providing for the determination for any school of that class of an amount equal to the product of—
    - (i) a standard gross value for each such place, being a prescribed percentage of the amount certified under paragraph (a) of this subsection ; and
    - (ii) the number of places determined in accordance with the regulations to be available for pupils in that school; and
  - (c) providing for taking as the gross value for any such school the amount arrived at under paragraph (b) of this subsection as adjusted in the prescribed manner by reference to the age, lay-out and construction of the buildings, the facilities and amenities provided at the school, and such other factors of any description as may be prescribed.
- (2) The Ministers may by regulations provide that land of any prescribed description forming part of, or occupied with, a county or voluntary school shall in such cases as may be prescribed be treated for rating purposes as a separate hereditament and not as forming part of the school or its appurtenances.
- (3) Before making any regulations under this section the Ministers shall consult with such associations of local authorities as appear to them to be concerned and with any local authority with whom consultation appears to them to be desirable.
- (4) In this section " county school " and " voluntary school " have the same meanings respectively as in the Education Act 1944, and " prescribed " means prescribed by regulations under this section.

### **31 Statutory water undertakings.**

- (1) The rateable values of the hereditaments in any rating district which are occupied for the purposes of a statutory water undertaking otherwise than as dwellings (hereafter in this section and in Schedule 4 to this Act referred to as " water hereditaments " of the undertaking) shall be ascertained in accordance with the provisions of the said Schedule 4.
- (2) In the year following that in which new valuation lists first come into force after the commencement of this Act, the Minister shall, in consultation with such associations of local authorities as appear to him to be concerned, with any local authority with whom consultation appears to him to be desirable, and with any association of statutory water undertakers, cause investigations to be made into the effect of the operation of, and of the enactments re-enacted by, this section and the said Schedule 4;

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and the Minister shall cause to be laid before Parliament a report on the investigations made under this subsection and their result.

- (3) In this section and the said Schedule 4, the expression " statutory water undertakers " has the same meaning as in the provisions of the Water Act 1945 other than Part II thereof, and references to statutory water undertakings shall be construed accordingly.

### **32 Railway or canal premises.**

- (1) Subject to subsection (2) of this section, the provisions of this section shall have effect with respect to premises (hereafter in this section and in Schedule 5 to this Act referred to as railway or canal premises ") which are occupied wholly or partly for non-rateable purposes of any of the following Boards (hereafter in this section and the said Schedule 5 referred to as a " transport Board "), namely, the British Railways Board, the London Transport Board and the British Waterways Board.
- (2) There shall not be treated for the purposes of this section as railway or canal premises any premises of any of the following descriptions, namely—
- (a) premises occupied as a dwelling, hotel or place of public refreshment;
  - (b) subject and without prejudice to the provisions of paragraph 8 of Schedule 5 to this Act, office premises occupied by a transport Board which are not situated on operational land of that Board ;
  - (c) premises so let out as to be capable of separate assessment.
- (3) No railway or canal premises which are or form part of premises occupied wholly for non-rateable purposes shall be liable to be rated or be included in any valuation list or in any rate.
- (4) In the case of a hereditament consisting of railway or canal premises occupied partly for non-rateable purposes and partly for other purposes of any of the following descriptions, that is to say—
- (a) purposes of any parts of the undertaking of a transport Board which are—
    - (i) concerned with the carriage of goods or passengers by road transport or sea transport or with harbours; or
    - (ii) subsidiary or incidental to any such part of an undertaking so concerned;
  - (b) purposes of the supply of electricity to an Electricity Board within the meaning of section 34 of this Act, including the generation of electricity so supplied, there shall be ascribed to the hereditament under section 19 of this Act such net annual value as may be just having regard to the extent to which it is occupied for those other purposes; and if under any scheme for the time being in force such as is mentioned in section 117(7) of this Act any deduction falls to be made from the net annual value of the hereditament in arriving at its rateable value, that deduction shall be calculated with regard only to those other purposes.
- (5) In each year, each of the transport Boards shall make for the benefit of rating authorities in England and Wales, in lieu of the rates which would, apart from the provisions of subsections (3) and (4) of this section, be payable in respect of railway or canal premises, a payment of an amount determined in accordance with the provisions of Part I of Schedule 5 to this Act.

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- (6) In this section, the expression " non-rateable purposes " means, subject to subsection (7) of this section, any of the following purposes of a transport Board, that is to say—
- (a) all purposes of the parts of the Board's undertaking which are concerned with the carriage of goods or passengers by rail or inland waterway or the provision of facilities for traffic by inland waterway ;
  - (b) all purposes of any parts of the Board's undertaking which, not being such parts as are mentioned in subsection (4) (a) of this section, are subsidiary or incidental to any such part of the undertaking as is mentioned in paragraph (a) of this subsection.
- (7) For the purposes of this section—
- (a) services performed by a transport Board in connection with the collection and delivery of parcels, goods or merchandise conveyed or to be conveyed by rail or inland waterway shall be deemed to be performed in carrying on a part of the Board's undertaking concerned with the carriage of goods by rail or inland waterway and not in carrying on a part of the Board's undertaking concerned with road transport;
  - (b) where railway or canal premises are occupied mainly for non-rateable purposes and partly for the purposes of the central direction and control of the affairs of a transport Board, the last-mentioned purposes shall be deemed to be non-rateable purposes ;
  - (c) where railway or canal premises are occupied by a transport Board partly for non-rateable purposes and partly for the purpose of the use of those premises by a transport Board for exhibiting advertisements thereon, the last-mentioned purpose shall be deemed to be a non-rateable purpose.
- (8) In this section, the following expressions have the following meanings respectively, that is to say—
- " harbour " means any harbour, whether natural or artificial, and any port, haven, estuary, tidal or other river or inland waterway navigated by sea-going ships, and any dock, including any pier, jetty or other place at which ships can ship or unship goods or passengers ;
  - " inland waterway " includes any such waterway, whether natural or artificial;
  - " office premises " means any hereditament used wholly or mainly as an office or for office purposes;
  - " office purposes " includes the purposes of administration, clerical work and handling money; and " clerical work " includes writing, book-keeping, sorting papers, filing, typing, duplicating, punching cards or tapes, machine calculating, drawing and the editorial preparation of matter for publication ;
  - " operational land ", in relation to any body, means land which is used for the purpose of the carrying on of the body's undertaking, not being land which, in respect of its nature and situation, is comparable rather with land in general than with land which is used for the purpose of the carrying on of statutory undertakings within the meaning of the Town and Country Planning Act 1962;
  - " road transport " includes transport by light railway or tramway, if the light railway or tramway is laid wholly or mainly along a public highway and is used wholly or mainly for the carriage of passengers.

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- (9) There shall have effect for the purposes of this section and Part I of Schedule 5 to this Act the supplementary provisions contained in Part II of that Schedule.

### 33 Gas authorities.

- (1) Subject to subsection (2) and without prejudice to subsections (3) and (5) of this section, no premises—
- (a) occupied by a Gas Board ; or
  - (b) occupied by the Gas Council exclusively for purposes connected with the powers conferred on that Council by the Gas Act 1965,
- shall be liable to be rated or be included in any valuation list or in any rate.
- (2) The foregoing subsection shall not apply—
- (a) to premises used as a dwelling ; or
  - (b) to premises occupied by a Gas Board wholly or mainly for the purposes of an undertaking for the supply of water; or
  - (c) to a shop, room or other place occupied and used by a Gas Board or the Gas Council wholly or mainly for the sale, display or demonstration of apparatus or accessories for use by consumers of gas (any use for the receipt of payments for gas consumed being disregarded) ; or
  - (d) subject and without prejudice to the provisions of paragraph 13 of Schedule 6 to this Act, to office premises occupied by a Gas Board or the Gas Council which are not situated on operational land of that Board or Council.
- (3) For the purpose of the making and levying of a rate for any rating area for any rate period, if, in the case of any Gas Board, any gas was in the penultimate year—
- (a) either—
    - (i) supplied to consumers in that rating area ; or
    - (ii) manufactured in that rating area,
 by that Board or, in that Board's area, by the Gas Council; or
  - (b) produced in that rating area by that Board or, in that Board's area, by the Gas Council by the application, to gas purchased by that Board or, as the case may be, Council, of any process not consisting only of purification, or of blending with other gases, or of both purification and such blending.
- that Board shall be treated as occupying in that rating area during that rate period a hereditament of a rateable value calculated in accordance with the provisions of Part I of Schedule 6 to this Act.
- (4) The hereditament which a Gas Board are to be treated as occupying in a rating area by virtue of subsection (3) of this section shall be taken not to be situated in any part of that area in which there are leviable, as an additional item of the rate, expenses which are not leviable in the area taken as a whole.
- (5) If the Minister is of opinion that payments by way of rates should be made by Gas Boards by virtue of this subsection by reference to any premises occupied and used by the Gas Council or a Gas Board for the reception or liquefaction of gas or the evaporation of gas in a liquid state, being in any case gas purchased by the Council or the Board, he may, subject to paragraph 14 of Schedule 6 to this Act, make an order designating the premises for the purposes of this subsection and providing for the determination, by such method as may be specified by the order, of a value for the



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premises for those purposes ; and where such an order is in force the Minister may direct—

- (a) that the value determined as aforesaid shall be apportioned among such Gas Boards as may be specified by the direction in such proportions as may be so specified; and
- (b) that each Board specified by the direction shall, during such period as may be so specified, be treated for rating purposes as occupying within the rating area in which the premises designated by the order are situated (and whether or not that Board occupy or are treated as occupying any other hereditament in that area) a hereditament of a rateable value equal to the proportion of the value aforesaid allocated by the direction to that Board; and
- (c) that paragraph 5 of Schedule 6 to this Act shall have effect during the period aforesaid in relation to each Board specified by the direction as if the Board's adjusted basic total of rateable values mentioned in that paragraph were reduced by an amount equal to the said proportion;

and any direction under this subsection may be revoked or varied by a subsequent direction thereunder.

- (6) Subject to paragraph 14 of Schedule 6 to this Act, the Minister may by order provide that, in such of the provisions of this section, the said Schedule 6 or any other enactment relating to rating as may be specified in the order, any reference to the manufacture of gas shall include a reference to such dealings with gas as may be specified by the order.
- (7) There shall have effect for the purposes of this section and Part I of Schedule 6 to this Act the supplementary provisions contained in Part II of that Schedule; and for the purposes of this section and the said Schedule 6—
  - (a) the expression " Gas Board " means an Area Board within the meaning of the Gas Act 1948 ;
  - (b) the expression " gas " includes gas in a liquid state ; and, without prejudice to the provisions of any order under subsection (6) of this section, the following operations, that is to say—
    - (i) the liquefaction of gas ; and
    - (ii) the evaporation of gas in a liquid state,shall not of themselves be taken to constitute the manufacture of gas or the application of a process to gas;
  - (c) the expression " penultimate year ", in relation to a rate period or to a year, means the last but one year before that rate period or year ;
  - (d) the expressions " office premises " and " operational land " have the meanings respectively assigned by section 32(8) of this Act.

### **34 Electricity boards.**

- (1) Subject to subsection (2) and without prejudice to subsection (3) of this section, no premises which are, or form part of, premises occupied by an Electricity Board shall be liable to be rated or be included in any valuation list or in any rate.
- (2) The foregoing subsection shall not apply—
  - (a) to premises used as a dwelling; or
  - (b) to a shop, room or other place occupied and used by an Electricity Board wholly or mainly for the sale, display or demonstration of apparatus or

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- accessories for use by consumers of electricity (any use for the receipt of payments for electricity consumed being disregarded); or
- (c) subject and without prejudice to the provisions of paragraph 15 of Schedule 7 to this Act, to office premises occupied by an Electricity Board which are not situated on operational land of that Board.
- (3) For the purposes of the making and levying of any rate—
- (a) the Generating Board shall be treated as occupying in each rating area, and
- (b) each Area Board shall be treated as occupying in each rating area which is wholly or partly within the area of that Board,
- a hereditament of a rateable value calculated in accordance with the provisions of Part I of Schedule 7 to this Act.
- (4) The hereditament which an Electricity Board are to be treated as occupying in a rating area by virtue of subsection (3) of this section shall be taken not to be situated in any part of that area in which there are leviable, as an additional item of the rate, expenses which are not leviable in the area taken as a whole.
- (5) There shall have effect for the purposes of this section and Part I of Schedule 7 to this Act the supplementary provisions contained in Part II of that Schedule ; and in this section and the said Schedule 7—
- (a) the expression " Area Board " means a Board constituted under the Electricity Act 1947 :
- (b) the expression " Electricity Board " means an Area Board or the Generating Board and, in subsections (1) and (2) of this section, includes the South of Scotland Electricity Board;
- (c) the expression " the Generating Board " means the Central Electricity Generating Board ;
- (d) the expressions " office premises " and " operational land " have the meanings respectively assigned by section 32(8) of this Act.

### **35 Mining, quarrying, dock, rediffusion, etc., undertakings.**

- (1) The Minister may by order make provision for determining the rateable value of hereditaments to which this section applies, or any class or description of such hereditaments specified in the order, by such method as may be so specified.
- (2) This section applies to—
- (a) any hereditament occupied by the National Coal Board ;
- (b) any other hereditament which consists of or includes a mine or quarry or the whole or part of which is occupied together with a mine or quarry in connection with its working, or the treatment, preparation, storage or removal of its minerals or products of its minerals or the removal of its refuse ;
- (c) any hereditament occupied by the persons carrying on, under authority conferred by or under any enactment, a dock or harbour undertaking; and
- (d) any hereditament occupied by the persons carrying on an undertaking for the diffusion by wire of sound or television programmes;
- and any reference in paragraph (b) of this subsection to a mine or quarry includes a reference to a well or bore-hole or a well and bore-hole combined, but except as aforesaid expressions used in that paragraph and the Mines and Quarries Act 1954 have the same meanings in that paragraph as in that Act.

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- (3) Any order under this section applying to any hereditament falling within any paragraph of subsection (2) of this section, or any class or description of such hereditaments, may provide for determining rateable value by the application of different methods of valuation to different parts of the hereditament.
- (4) Before making any order under this section the Minister shall consult with such associations of local authorities or of persons carrying on undertakings as appear to him to be concerned and with any local authority or person carrying on an undertaking with whom consultation appears to him to be desirable.
- (5) In the year following the coming into force of the second valuation lists for the purposes of which any order under this section has or has had effect the Minister shall, in consultation with such associations, local authorities and persons as aforesaid, cause investigations to be made into the effect of the operation of the order; and the Minister shall cause to be laid before Parliament a report on any investigations made under this subsection and their result. ;
- (6) An order under this section may repeal or amend any enactment so far as that enactment relates to the valuation of hereditaments to which the order relates, may as regards such hereditaments apply, restrict or modify the provisions of this Act relating to proposals for alterations of valuation lists and to appeals in connection with such lists and to the withholding of rates where proposals are pending, and shall have effect notwithstanding anything in any of those provisions.
- (7) No order under this section shall have effect unless approved by a resolution of each House of Parliament.

### **36 Tin, lead and copper mines.**

- (1) Unless and until other provision has been made by an order under section 35 of this Act, the provisions of this section shall have effect with respect to the rating of any tin, lead or copper mine.
- (2) Where the mine is occupied under a lease or leases granted without fine on a reservation wholly or partly of dues or rent, the rateable value of the mine for the purposes of any rate period shall, subject to subsection (3) of this section, be taken to be the aggregate of—
  - (a) the annual amount of the whole of the dues payable in respect of the mine during the year ending with 31st December falling between three and fifteen months before the beginning of that rate period ; and
  - (b) the annual amount of any fixed rent reserved for the mine which may not be paid or satisfied by such dues;and the valuation officer may estimate the annual amount referred to in paragraph (a) of this subsection for the purposes of the preparation of a new valuation list falling to be signed before the end of the year referred to in that paragraph.
- (3) Where, in the case of a mine falling within subsection (2) of this section, the person receiving the dues or rent is liable for repairs, insurance, or other expenses necessary to maintain the mine in a state to command the annual amount of dues or rent, the rateable value of the mine shall be the aggregate referred to in the said subsection (2) less the average annual cost of the repairs, insurance, and other expenses for which that person is so liable.
- (4) In the case of—

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- (a) a mine occupied under a lease granted wholly or partly on a fine; or
- (b) a mine occupied and worked by the owner ; or
- (c) a mine which does not fall within subsection (2) of this section or within paragraph (a) or (b) of this subsection but which, by virtue of section 16 (a) of this Act, is rateable,

the rateable value of the mine shall be taken to be the annual amount of the dues or dues and rent at which the mine might be reasonably expected to let without fine on a lease of the ordinary duration, according to the usage of the country, if the tenant undertook to pay all tenant's rates and taxes and also the repairs, insurance, and other expenses necessary to maintain the mine in a state to command that annual amount of dues or dues and rent.

- (5) The purser, secretary, and chief managing agent for the time being of the mine, or any of them, may, if the rating authority think fit, be rated as the occupier of the mine.
- (6) In this section, the following expressions have the following meanings respectively, that is to say—

" dues " means dues, royalty, or toll, either in money or partly in money and partly in kind; and the amount of dues which are reserved in kind means the value of those dues;

" fine " means fine, premium, or foregift, or other payment or consideration in the nature thereof;

" lease " means lease or sett, or licence to work, or agreement for a lease or sett or licence to work;

" mine ", in the case of a mine occupied under a lease, includes the underground workings, and the engines, machinery, workshops, tramways, and other plant, buildings (other than dwellings), and works and surface of land occupied in connection with and for the purposes of the mine, and situate within the boundaries of the land comprised in the lease or leases under which the dues or dues and rent are payable or reserved.

#### *Premises used for public purposes*

### **37 Hereditaments occupied by or on behalf of Crown.**

- (1) Where any hereditament is occupied by or on behalf of the Crown for public purposes—
  - (a) gross value shall be determined or entered in the valuation list in respect of the hereditament; and
  - (b) if any contribution is made by the Crown in aid of rates in respect of the hereditament, there shall be entered in the valuation list as representing its rateable value the value upon which that contribution is computed ; and, subject to subsection (2) of this section, the value so entered, or the amount of the contribution, as the case may be, shall be taken into account for the purpose of ascertaining totals or the proceeds of any rate, but the entry shall not affect any question as to contributions to be made by the Crown in respect of rates.
- (2) Where such a contribution as aforesaid is made for the year beginning with the date of the coming into force of a new valuation list for the rating area in which the hereditament is situated (in this subsection referred to as " the first year of the new list ")—

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- (a) if the contribution is subsequently revised before the end of the year next following the first year of the new list, the amount to be taken into account for the purpose of ascertaining the proceeds of any rate for the first year of the new list shall be the amount of the contribution as revised, notwithstanding that the revision is made after the end of the last-mentioned year;
- (b) if, in the case of a contribution in respect of a hereditament which was occupied by or on behalf of the Crown for public purposes at the time when the new valuation list came into force, the contribution as originally made, or as subsequently revised as mentioned in paragraph (a) of this subsection, is computed on a value which differs from (the value shown in the list when it came into force, then, subject to paragraphs (c) and (d) of this subsection, the value on which the contribution is so computed shall, for the purpose of ascertaining totals, be deemed to have been shown in the list, as representing the rateable value of the hereditament, as from the time when the list came into force, instead of the value actually shown in the list at that time ;
- (c) if, in a case falling within paragraph (b) of this subsection, the difference between the values mentioned in that paragraph is wholly attributable to a structural alteration or other event which has taken place since the time when the new list came into force, that paragraph shall not apply ;
- (d) if, by reason of one or more structural alterations or other events which have taken place since the new list came into force, the contribution as originally made, or as subsequently revised, is computed on two or more different values, then—
  - (i) any of those values which is referable to a period subsequent to such an alteration or event shall be disregarded for the purpose of ascertaining totals for the first year of the new list; and
  - (ii) the value referable to the period before the alteration or event (or the earliest of them, if more than one) shall for that purpose be deemed to have been shown in the new list, as representing the rateable value of the hereditament, as from the time when the list came into force, instead of the value actually shown in the list at that time,but nothing in paragraph (c) or (d) of this subsection shall affect the ascertainment of totals for any year subsequent to the first year of the new list.

### **38 Contributions in aid of rates in respect of court buildings, police stations, etc.**

- (1) Any authority to whom this section applies may make contributions in aid of rates in respect of any hereditament provided and maintained by the authority for purposes connected with the administration of justice, police purposes or other Crown purposes, not being a hereditament in respect of which rates are payable, and any expenses incurred under this section in relation to any hereditament shall be treated as expenses incurred in maintaining the hereditament.
- (2) Where a contribution is made under this section in respect of a hereditament, the value upon which that contribution is computed shall be entered in the valuation list as representing the rateable value of the hereditament; and the value so entered, or the amount of the contribution, as the case may be, shall be taken into account for the purposes of ascertaining totals or the proceeds of any rate for that rating area.
- (3) The last foregoing subsection shall not be construed as requiring a gross value to be determined or entered in the valuation list in the case of a hereditament in respect of which a contribution is made under this section.

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- (4) The authorities to whom this section applies are the Receiver for the Metropolitan Police District, the councils of counties, the Greater London Council, the councils of London boroughs, boroughs with a separate commission of the peace or boroughs having a separate court of quarter sessions, the Common Council of the City of London, police authorities and probation committees, and references in this section to an authority to whom this section applies include references to two or more such authorities acting jointly and to joint committees of two or more such authorities.

*Miscellaneous exemptions and reliefs*

**39 Relief for places of religious worship.**

- (1) Subject to the provisions of this section, and without prejudice to any exemption from, or privilege in respect of, rates under any enactment other than this section, no hereditament to which this section applies shall, in the case of any rating area, be liable to be rated for any rate period.
- (2) This section applies to the following hereditaments, that is to say—
- (a) places of public religious worship which belong to the Church of England or to the Church in Wales (within the meaning of the Welsh Church Act 1914), or which are for the time being certified as required by law as places of religious worship ; and
  - (b) any church hall, chapel hall or similar building used in connection with any such place of public religious worship, and so used for the purposes of the organisation responsible for the conduct of public religious worship in that place,
- and also applies to any hereditament consisting of such a place of public religious worship as is mentioned in paragraph (a) of this subsection together with one or more church halls, chapel halls or other buildings such as are mentioned in paragraph (b) thereof.
- (3) Where a hereditament to which this section applies, or any part of such a hereditament, is or has been let (whether by way of a tenancy or of a licence) for use otherwise than as a place of public religious worship, or, as the case may be, for use otherwise than as mentioned in subsection (2) (b) of this section—
- (a) the hereditament shall not be exempted by virtue of subsection (1) of this section from being rated for any rate period if any payment in consideration of such a letting of the hereditament or part thereof accrued due in the last year before the beginning of that rate period; but
  - (b) no gross value for rating purposes shall be ascribed to the hereditament unless the average annual amount of the payments accruing due, as consideration for such lettings of the hereditament or parts thereof, exceeds the average annual amount of the expenses attributable to those lettings ; and
  - (c) if such a gross value falls to be ascribed to the hereditament, by reason that the average annual amount of those payments exceeds the average annual amount of those expenses, the gross value shall be assessed by reference only to the amount of the excess.

**40 Relief for charitable and other organisations.**

- (1) If notice in writing is given to the rating authority

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- (a) any hereditament occupied by, or by trustees for, a charity and wholly or mainly used for charitable purposes (whether of that charity or of that and other charities); or
- (b) any other hereditament, being a hereditament held upon trust for use as an almshouse,

is one falling within this subsection, then, subject to the provisions of this section, the amount of any rates chargeable in respect of the hereditament for any period during which the hereditament is one falling within either paragraph (a) or paragraph (b) of this subsection, being a period beginning not earlier than the rate period in which the notice is given, shall not exceed one-half of the amount which would be chargeable apart from the provisions of this subsection:

Provided that where a hereditament ceases to be one falling within the said paragraphs (a) and (b), a previous notice given for the purposes of this subsection shall not have effect as respects any subsequent period during which the hereditament falls within either of those paragraphs.

- (2) No relief under the foregoing subsection shall be given in the case of a hereditament falling within paragraph (a) thereof for any period during which the hereditament is occupied by an institution specified in Schedule 8 to this Act.
- (3) The Minister may by order amend the provisions of Schedule 8 to this Act by adding any institution which in his opinion ought to be classified with the institutions mentioned in that Schedule or omitting any institution or altering the description of any institution.
- (4) An order under subsection (3) of this section may be made so as to have effect from any date not earlier than the beginning of the rate period in which it is made, and shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- (5) Without prejudice to the powers conferred by section 53 of this Act, a rating authority shall have power to reduce or remit the payment of rates chargeable in respect of—
  - (a) any hereditament falling within subsection (1)(a) or (b) of this section;
  - (b) any other hereditament which is occupied for the purposes of one or more institutions or other organisations which are not established or conducted for profit and whose main objects are charitable or are otherwise philanthropic or religious or concerned with education, social welfare, science, literature or the fine arts ;
  - (c) any other hereditament which is occupied for the purposes of a club, society or other organisation not established or conducted for profit and is wholly or mainly used for purposes of recreation,

for any such period as is mentioned in subsection (6) of this section:

Provided that any such reduction or remission shall cease to have effect on a change in the occupation of the hereditament in respect of which it was granted.

- (6) Any reduction or remission of rates determined under subsection (5) of this section may at the discretion of the rating authority be granted—
  - (a) for the year in which, or the year next following that in which, the determination to grant it is made; or
  - (b) for a specified term of years, not exceeding five, beginning not earlier than the year in which the determination was made nor more than twenty-four months after the date of the determination ; or

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- (c) for an indefinite period beginning not earlier than the last-mentioned year subject, however, to the exercise by the rating authority of their powers under subsection (7) of this section.
- (7) Where any such reduction or remission is granted for an indefinite period the rating authority may, by not less than twelve months' notice in writing given to the occupiers of the hereditament, terminate or modify the reduction or remission as from the end of a year specified in the notice.
- (8) The foregoing provisions of this section shall not apply to any hereditament to which section 39 of this Act applies or to any hereditament occupied (otherwise than as trustee) by any authority having, within the meaning of the Local Loans Act 1875, power to levy a rate.
- (9) In this section "charity" means an institution or other organisation established for charitable purposes only, and "organisation" includes any persons administering a trust; and a hereditament an interest in which belongs to a charity or any ecclesiastical corporation and in which (in right of that interest)—
  - (a) the persons from time to time holding any full-time office as clergyman or minister of any religious denomination, or
  - (b) any particular person holding such an office,
 have or has a residence from which to perform the duties of the office, or in which (in right of the said interest) accommodation is being held available to provide such a residence for such a person, shall be treated for the purposes of this section as occupied by a charity and wholly or mainly used for charitable purposes, whether or not it would be so treated apart from this provision.
- (10) The Minister may, on the application of any rating authority appearing to him to be concerned, by order repeal or amend any local enactment which confers an exemption from or abatement of, or a power to reduce or remit a payment of, rates in respect of any particular hereditament or of hereditaments of any class if it appears to him that a right to relief arises in respect of that hereditament or hereditaments of that class under subsection (1), or that a reduction or remission may be granted in respect thereof under subsection (5), of this section, and may by that order make such other amendments of any other local enactments as appear to him to be necessary in consequence of the repeal or amendment and such transitional provision as appears to him to be necessary or expedient in connection with the matter; and in this subsection, the expression "local enactment" means a provision of any local and personal Act or private Act or of any order or other instrument in the nature of any such Act.

#### **41 Exemption for certain property of Trinity House.**

The following property belonging to, or occupied by, the Trinity House (but, notwithstanding anything in section 731 of the Merchant Shipping Act 1894, no other property so belonging or occupied) shall be exempt from rates, that is to say, lighthouses, buoys and beacons, and any property within the same curtilage as, and occupied for the purposes of, a lighthouse.

#### **42 Exemption of sewers, etc.**

No sewer, as defined by section 343 of the Public Health Act 1936, and no manhole, ventilating shaft, pumping station, pump or other accessory belonging to such a sewer, shall be liable to be rated or be included in any valuation list or in any rate.



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#### **43 Exemption of property of drainage authorities.**

(1) The following premises, namely—

- (a) any land which is occupied by a river authority or other drainage authority and forms part of a main river for the purposes of Part II of the Land Drainage Act 1930 or of a watercourse maintained by the authority; and
- (b) any structure or appliance maintained by a drainage authority, being a structure or appliance for controlling or regulating the flow of water in, into or out of a watercourse which forms part of a main river for the purposes of the said Part II or is maintained by the authority,

shall not be liable to be rated or be included in any valuation list or in any rate:

Provided that nothing in this subsection shall confer any exemption in respect of any right of fishing or shooting which under section 29 of this Act (apart from this subsection) constitutes a separate hereditament for rating purposes.

(2) In this section, the expressions " drainage authority " and " watercourse " have the same meanings respectively as in the Land Drainage Act 1930.

#### **44 Exemption of parks, etc.**

(1) A park which has been provided by, or is under the management of, a local authority and is for the time being available for free and unrestricted use by members of the public shall, while so available, be treated for rating purposes as if it had been dedicated in perpetuity for such use.

(2) In this section—

- (a) references to a park include references to a recreation or pleasure ground, a public walk, an open space within the meaning of the Open Spaces Act 1906, and a playing field provided under the Physical Training and Recreation Act 1937;
- (b) the expression " local authority " means the council of a county, county borough, London borough, county district or borough included in a rural district, a parish council or parish meeting, the Greater London Council, the Common Council of the City of London or the Council of the Isles of Scilly, or any two or more of them acting in combination.

#### **45 Relief in respect of facilities for disabled persons.**

In ascertaining for the purposes of section 19 of this Act the gross value of a hereditament, no account shall be taken—

- (a) of any structure belonging to the Minister of Health and supplied by that Minister or, before 31st August 1953, by the Minister of Pensions for the accommodation of an invalid chair or of any other vehicle (whether mechanically propelled or not) constructed or adapted for use by invalids or disabled persons; or
- (b) of any structure belonging to a local health authority or to a voluntary organisation formed for any of the purposes mentioned in section 28(1) of the National Health Service Act 1946 (which relates to the prevention of, and to the care and after-care of persons suffering from, illness) and supplied for the use of any person in pursuance of arrangements made under the said section 28(1); or

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- (c) of any structure belonging to a local authority within the meaning of section 29 of the National Assistance Act 1948 (which relates to welfare arrangements for blind, deaf, dumb and other handicapped persons) or to such a voluntary organisation as is mentioned in section 30 of that Act and supplied for the use of any person in pursuance of arrangements made under the said section 29 ; or
- (d) of any structure which is of a kind similar to structures such as are referred to in paragraph (a), (b) or (c) of this section but does not fall within that paragraph by reason that it is owned or has been supplied otherwise than as mentioned in that paragraph.

#### **46 Relief for air-raid protection works.**

- (1) In ascertaining the value for rating purposes of any hereditament, no regard shall be had—
- (a) to any room or other part of the hereditament which has been added at any time after the hereditament was first assessed, or was included in the hereditament before it was first assessed, solely for the purpose of affording protection in the event of hostile attack from the air, and which is not occupied or used for any other purpose;
  - (b) to any structural alterations or improvements to the hereditament (not being the addition of any such room or other part as aforesaid) made, at any time after the hereditament was first assessed, solely for the purpose of affording such protection as aforesaid;
  - (c) to any increase in the rent of the hereditament which is attributable to the provision for persons living or working in the hereditament of protection, otherwise than by warlike means or by any article of apparel, from hostile attack from the air ;

and, in relation to a hereditament forming part of a building, paragraph (b) of this subsection shall have effect as if any structural alterations or improvements made in the building or on land appurtenant to the building for the purpose of providing such protection as is mentioned in paragraph (c) of this subsection were structural alterations or improvements to the hereditament.

- (2) No person shall, in respect of any period, be liable to pay rates in respect of a hereditament which is intended to be occupied or used solely for the purpose of affording protection in the event of hostile attack from the air and which is not occupied or used for any other purpose, or be deemed to be in occupation thereof for rating purposes, and notwithstanding anything in this Act no such hereditament shall be included in any rate made in respect of any period.

#### **47 Temporary relief for certain hereditaments previously exempt.**

Where an exemption from liability for rates in respect of a hereditament subsisted immediately before 1st April 1963 by virtue of the Scientific Societies Act 1843, section 64 of the Education Act 1944, or section 731 of the Merchant Shipping Act 1894, and would at all times since that date have continued to subsist but for the repeal of the said Act of 1843 or the said section 64 or but for section 12(3) of the Rating and Valuation Act 1961 or section 41 of this Act, as the case may be, then as respects any period during the year 1967-68 as respects which that exemption would have so continued to subsist the amount of rates payable in respect of the hereditament shall, without prejudice to any reduction or remission under section 40(5) of this Act, be

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four-fifths of the amount which would be payable apart from the provisions of this section and the said section 40(5).

*Special reliefs in respect of dwellings*

**48 Reduction of rates on dwellings by reference to domestic element of rate support grants.**

- (1) Every rating authority shall reduce the amount which, : apart from this subsection, would be the amount of the rate levied by the authority for any year on any dwelling-house or mixed hereditament in their area by the following amount in the pound, that is to say—
  - (a) in the case of a dwelling-house, the amount prescribed for that year in pursuance of paragraph 1 of Part III of Schedule 1 to the Local Government Act 1966; and
  - (b) in the case of a mixed hereditament, one-half (disregarding any halfpenny) of the amount so prescribed.
- (2) Where the period for which a rate is made is less than a year, the amount in the pound of the reduction to be made under subsection (1) of this section shall be such as the rating authority may determine; but the authority shall so exercise their power under this subsection as to secure that the aggregate of the amounts determined in pursuance of this subsection for any year in respect of dwelling-houses and mixed hereditaments respectively is equal to the amount mentioned in paragraph (a) or, as the case may be, paragraph (b) of subsection (1) of this section.
- (3) Where a hereditament is a dwelling-house or a mixed hereditament during part only of a rate period, the reduction to be made in pursuance of the foregoing provisions of this section shall be made for that part of the period only.
- (4) The Minister may by regulations provide that the fore going provisions of this section and Part III of Schedule 1 to the said Act of 1966 shall have effect in their application to the City of London subject to such modifications as the Minister considers appropriate for securing that reductions under those provisions are apportioned between the general rate and the poor rate, for securing that payments in respect of the domestic element of rate support grants are treated as the proceeds of those rates in such proportions as may be determined in pur suance of the regulations, and for making such supplementary provision in relation to the City as the Minister considers expedient.
- (5) In this section, the expression " mixed hereditament " means a hereditament which is not a dwelling-house but in the case of which it appears to the rating authority or is determined in pursuance of subsection (6) of this section that the proportion of the rateable value of the hereditament attributable to the part of the hereditament used for the purposes of a private dwelling or private dwellings is greater than the proportion thereof attributable to the part used for other purposes (any part of the hereditament used for the letting of rooms singly for residential purposes, whether by way of a tenancy or licence and either with or without board or other services or facilities, or used as sites for movable dwellings within the meaning of section 269 of the Public Health Act 1936 being treated as used for purposes other than those of a private dwelling or private dwellings).

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- (6) The Minister may by regulations provide for the determination as respects any hereditament of any question as to the proportions mentioned in subsection (5) of this section in any case where the occupier or person treated for the purposes of the regulations as the occupier of the hereditament is dissatisfied by the refusal of the rating authority to treat the hereditament as a mixed hereditament for the purposes of this section, or the occupier, the person aforesaid or the rating authority consider that by reason of a change of circumstances a previous determination made in respect of the hereditament by virtue of this subsection should cease to have effect; and without prejudice to the generality of the power to make regulations conferred by the foregoing provisions of this subsection, the regulations may include provision—
- (a) applying for the purposes of a determination any of the provisions of Part V of this Act, with such modifications, if any, as may be specified by the regulations ;
  - (b) for a determination to have effect with respect to such period, whether or not beginning before the time when an application for the determination was made, as may be provided by or under the regulations.

#### **49 Right to rebate in respect of rates on dwelling.**

- (1) Any person to whom this section applies who makes application therefor in accordance with the provisions of this section shall, subject to subsections (2) and (7) of this section and to section 16(2) of the Ministry of Social Security Act 1966, be entitled in respect of any period of six months beginning with 1st April or 1st October in any year (hereafter in this Act referred to as a " rebate period ") to a rate rebate of such amount, if any, as represents—
- (a) two-thirds of the amount by which the applicant's reckonable rates determined in accordance with Part I of Schedule 9 to this Act exceeds £3 15s., less
  - (b) five shillings for every complete pound by which the applicant's reckonable income determined in accordance with Part II of that Schedule exceeds the appropriate limit so determined.
- (2) The amount which under subsection (1) of this section would otherwise fall to be afforded by way of rebate shall be reduced—
- (a) if—
    - (i) the applicant did not become entitled to make the rebate application until after the beginning of the rebate period to which it relates ; and
    - (ii) the application is made more than one month after the date on which he became entitled to make it,
 by a sum bearing the same proportion to that amount as the period between that date and the making of the application bears to the period between that date and the end of the rebate period ;
  - (b) if in any other case the application is made more than one month after the beginning of the rebate period to which it relates, by a sum bearing the same proportion to that amount as the part of that rebate period falling before the date of the making of the application bears to the whole of that rebate period:

Provided that the rating authority may in any particular case determine that the amount aforesaid shall not be reduced under this subsection, or shall be reduced by a lesser sum than that provided for by this subsection, if they are satisfied that it is reasonable and proper so to do having regard to the reason for the application being made after the expiration of the month referred to in paragraph (a)(ii) or, as the case may be,

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paragraph (b) of this subsection, and to any difference between the amount aforesaid and what that amount would have been if the application had been made immediately before the expiration of that month.

- (3) This section applies to the following persons, namely—
- (a) a person who is the occupier of, and resides or is usually resident in, a hereditament which is a dwelling-house ;
  - (b) a person who is the occupier of, and resides or is usually resident in, a hereditament which, though not a dwelling-house, is within the meaning of section 115(3) of this Act used mainly for the purposes of a private dwelling or private dwellings ;
  - (c) a person who, not being the occupier of such a hereditament as is mentioned in paragraph (a) or (b) of this subsection, is the tenant of, and resides or is usually resident in, a part of any such hereditament in respect of which he makes payments to the occupier by way of rent.
- (4) A rebate application shall be made in writing to the rating authority not earlier than two months before the beginning, and not later than the end, of the rebate period to which it relates; and the Minister may by regulations require any such application to contain such particulars as may be prescribed by the regulations.
- (5) Subject to subsection (7) of this section, it shall be the duty of the rating authority to consider any application made to them under this section and, if satisfied that the application has been duly made by a person qualified to make it, the authority shall grant the rebate, if any, to which the applicant is entitled under this section; and any rebate granted shall be afforded in accordance with Part III of Schedule 9 to this Act.
- (6) Where the rating authority have granted any person a rebate in respect of the rebate period beginning with 1st April in any year and have no reason to believe that there has been, or is likely by 1st August in that year to be, any material change in that person's circumstances which is relevant to the calculation of any rebate in respect of the next succeeding rebate period, they may not later than 31st July in that year notify that person in writing that, unless a rebate application in respect of the rebate period beginning with 1st October in that year is received by them from that person before that date, they propose to grant him a rebate in respect of that rebate period calculated on the assumption that there has been no change in his relevant circumstances; and if no such application is so received before 1st October, the authority may grant the rebate accordingly and that person shall not be entitled to make a rebate application in respect of that rebate period on or after that date.
- (7) Where two or more persons are joint occupiers of a hereditament such as is mentioned in paragraph (a) or (b), or joint tenants of such a part thereof as is mentioned in paragraph (c), of subsection (3) of this section, then for the purposes of rebates under this section each of those persons shall be treated separately as if he were the sole occupier of the hereditament or, as the case may be, sole tenant of that part thereof, except that where a husband and wife are such joint occupiers or tenants a rebate may be granted to either but not to both of them.
- (8) Any person who, with intent to obtain a rebate under this section—
- (a) furnishes any information which he knows to be false in a material particular ;  
or
  - (b) withholds any material information,
- shall be liable on summary conviction to a fine not exceeding fifty pounds, or to imprisonment for a term not exceeding three months, or to both.

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- (9) Without prejudice to any other right to recover the amount of any relief by way of rebate under this section which has been wrongly afforded, where any person convicted of an offence under subsection (8) of this section has as a result of that offence been afforded such relief to which he was not entitled, the amount of that relief may be recovered by the rating authority summarily as a civil debt; and proceedings for that purpose may, notwithstanding anything to the contrary in any Act, be brought at any time within twelve months from the time when that relief was afforded or, where the proceedings are for the recovery of a consecutive series of amounts by way of such relief, within twelve months from the date on which the last amount of the series was afforded.
- (10) Subject to section 10(1) of the Rating Act 1966, the amount of any rebates granted under this section in respect of any year shall be treated as loss on collection for that year within the meaning of the Rate-product Rules 1959 or the Rate-product (County Boroughs) Rules 1959, as the case may require.
- (11) This section shall not apply to the Temples.

**50 Right to pay rates on dwelling by instalments.**

- (1) Without prejudice to section 3(4) of this Act or any other power of a rating authority to make provision for the payment of rates by instalments, any person who (not being a tenant or licensee of the rating authority who pays his rates as part of his rent) is the occupier of, and resides or is usually resident in, a hereditament which—
- (a) either is a dwelling-house or, though not a dwelling house, is within the meaning of section 115(3) of this Act used mainly for the purposes of a private dwelling or private dwellings ; and
  - (b) is not the subject of arrangements made by virtue of section 55 or 56 of this Act or any local Act whereby the payment of rates thereon is made by or through the owner,

may by notice in writing to the rating authority given in accordance with paragraph 1 of Schedule 10 to this Act elect to pay any rates in respect of that hereditament by instalments in accordance with the said Schedule 10; and, as from the date which under the said paragraph 1 is the effective date of that notice until in pursuance of section 51(2) of this Act or of paragraph 6 of the said Schedule 10 that notice ceases to be in force, any rates in respect of the rate period in which that date falls or any subsequent rate period which are charged on that person in respect of that hereditament shall be payable by instalments accordingly.

- (2) Where in the case of any hereditament such as is mentioned in subsection (1) of this section—
- (a) the persons who reside or are usually resident therein consist wholly or mainly of persons who are beneficiaries of a charity (that is to say, of any body of persons or trust which appears to the Minister to be established wholly or mainly for charitable purposes); and
  - (b) the rates thereon are paid by that charity either as occupier of the hereditament or in pursuance of arrangements made between the charity and the persons who reside or are usually resident in the hereditament,

the Minister may direct that that hereditament shall be treated for the purposes of the said subsection (1) as if the charity were both the occupier of, and residing in, that hereditament.

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- (3) Without prejudice to paragraph (b)(ii) of the proviso to section 54(1) of this Act, no allowance by way of discount shall be made by virtue of any provision for like purposes to those of the said section 54(1) contained in any local Act on any amount payable by way of an instalment under this section.
- (4) This section shall not extend to the Temples.

## **51 Discount in respect of rates on dwelling-house.**

- (1) The rating authority may, if they think fit, by resolution direct that an allowance by way of discount of such amount not exceeding two-and-a-half per cent. as may be specified in the resolution shall be granted to any person entitled to give a notice under section 50(1) of this Act in respect of a hereditament which is a dwelling-house, whether or not he has in fact given such a notice, who pays the net amount due by way of rates on that hereditament either—
  - (a) otherwise than by instalments ; or
  - (b) by instalments required in pursuance of section 3(4) of this Act, before such date or respective dates as the rating authority may specify.
- (2) If an allowance under this section is made in respect of a hereditament in respect of which a notice under the said section 50(1) is for the time being in force, that notice shall thereupon cease to be in force and rates on that hereditament shall cease to be payable in accordance with Schedule 10 to this Act, without prejudice, however, to the right to give a fresh notice under the said section 50(1) in accordance with paragraph 1(a) of that Schedule.
- (3) The rating authority may at any time revoke or vary a resolution under this section.
- (4) While any resolution under this section is in force, a statement of the effect thereof shall be included in or sent with every demand note on which rates are levied in respect of any hereditament which is a dwelling-house.
- (5) Subject to paragraph (a) of the proviso to section 54(1) of this Act and to subsection (6) of this section, nothing in this section shall prejudice the powers with respect to allowances by way of discount conferred by section 54 of this Act or any provision for like purposes contained in any local Act.
- (6) A person who is for the time being entitled to an allowance under this section in respect of any hereditament shall not be entitled to an allowance in respect of that hereditament under any such provision of a local Act as is mentioned in subsection (5) of this section.
- (7) This section shall not apply to the Temples.

## **52 Temporary power to reduce rateable value of dwellinghouses, etc.**

- (1) For the purposes of the valuation lists in force at the commencement of this Act, the Minister may by order provide that the provisions of Schedule 11 to this Act shall have effect.
- (2) An order under this section shall not have effect unless approved by a resolution of each House of Parliament.

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*General remissions, reductions and allowances*

**53 Reduction or remission of rate.**

A rating authority shall have power to reduce or remit the payment of any rate on account of the poverty of any person liable to pay it.

**54 Uniform discount in respect of rates on all hereditaments.**

- (1) The rating authority may, if they think fit, by resolution direct that an allowance by way of discount not exceeding two and a half per cent. shall be made on the amount due in respect of any rate from every person who pays the net amount due before such date as the rating authority may specify:

Provided that—

- (a) a person shall not be entitled to the allowance in respect of any hereditament in respect of which he is for the time being entitled to an allowance under section 51 of this Act; and
  - (b) the allowance shall not be made—
    - (i) where the person paying the rate is an owner who is entitled to any of the allowances for which provision is made by section 55 or 56 of this Act or
    - (ii) on any amount payable by way of an instalment under section 50 of this Act; and
  - (c) the allowance shall be made at the same rate to all persons entitled to it.
- (2) The rating authority may at any time revoke or vary a resolution under this section.
- (3) While any resolution under this section is in force, there shall be included in every demand note on which the general rate is levied a statement of the effect of the resolution.
- (4) This section shall not apply to the City of London.

**PART IV**

BEARING OF RATES BY PERSONS OTHER THAN OCCUPIER

**55 Rating of owners instead of occupiers.**

- (1) Any rating authority may by resolution direct that, in the case of all hereditaments in their area which belong to a class to be defined in the resolution by reference to rateable value and also, if rent is paid and the rating authority so decide, by reference to the interval at which rent from time to time becomes payable or is collected, the owners thereof shall be rated instead of the occupiers :

Provided that the class shall not be so defined as to include any hereditaments the rateable value of which exceeds fifty-six pounds or such other limit as may for the time being be fixed by an order under subsection (5) of this section.

- (2) Where a rating authority give any such direction as aforesaid, the owners of any hereditaments in that authority's rating area to which the direction applies shall, in the



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case of any rate made while the resolution is in force, be rated accordingly, and the rating authority shall make to any owner who being so rated pays the amount due from him in respect of the rate before the expiration of half the period in respect of which the rate was made (or, if the rate is payable by instalments, half the period in which the instalment is payable), or before such later date or dates as may be specified in the resolution, an allowance equal to ten per cent. of the amount payable.

- (3) A resolution of the rating authority rescinding a previous resolution under subsection (1) of this section shall take effect only on the expiration of a rate period.
- (4) Any owner who under subsection (2) of this section pays any rate which, as between the owner and the occupier, the occupier is liable to pay shall be entitled to be reimbursed by the occupier the amount so paid.
- (5) The Minister may by order substitute a different limit for that specified in the proviso to subsection (1) of this section ; but any such order shall not affect any person's liability for rates for any period before the coming into force of the first new valuation list to come into force after the date of the order.
- (6) Any order under subsection (5) of this section shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- (7) In the application of this section to the Temples, for any reference to a resolution of the rating authority there shall be substituted a reference to an order of the rating authority.

## **56 Payment or collection of rates by owners by agreement.**

- (1) The owner of any hereditament the rent of which ; becomes payable or is collected at intervals shorter than quarterly may by agreement in writing with the rating authority undertake either—
  - (a) that he will pay the rates chargeable in respect of the hereditament whether it is occupied or not; or
  - (b) that he will so long as the hereditament is occupied pay the rates chargeable in respect of it; or
  - (c) that he will on behalf of the authority collect the rates due from the occupier of the hereditament;

and the authority may agree, where the owner so undertakes and pays over to the authority on or before the date or dates specified in the agreement the amounts payable by him thereunder, to make him an allowance not exceeding in the case of an undertaking under paragraph (a) of this subsection ten per cent., in the case of an undertaking under paragraph (b) thereof seven and a half per cent., or in the case of an undertaking under paragraph (c) thereof five per cent.

- (2) An allowance made under subsection (1) of this section in respect of any hereditament to an owner who is rated under section 55 of this Act shall be in substitution for any allowance to which he might otherwise have been entitled in respect of that hereditament under the said section 55.
- (3) An agreement entered into under this section shall continue in force until determined by notice given either by the rating authority to the owner or by the owner to the rating authority, and in the event of a change in the ownership of any hereditament while the agreement is in force shall continue to be binding upon the new owner as if it had been made by him.

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- (4) A notice for the purposes of subsection (3) of this section shall take effect only on the expiration of a rate period and shall be given before the commencement of that period.
- (5) In the case of an undertaking by an owner under sub section (1)(c) of this section, the amount due from the owner shall be taken to be an amount which bears to the total amount of the rates due the same proportion as the aggregate amount actually collected by him in respect of rent and rates bears to the aggregate amount due in respect thereof.
- (6) In the case of an undertaking by an owner under subsection (1)(c) of this section, unless the undertaking expressly so provides—
  - (a) the expression " rates due " in the provisions of this section relating to such an undertaking shall not include rates accruing due before the date on which the undertaking comes into operation; and
  - (b) account shall not be taken for the purposes of subsection (5) of this section of rent which accrues due before that date.
- (7) Section 177 of the City of London Sewers Act 1848 shall not apply to any hereditament in the City of London so long as an undertaking in respect of that hereditament is in force under subsection (1)(a) of this section.

## 57 Provisions supplementary to ss.55 and 56.

- (1) Where in the case of any hereditament the owner is rated in respect thereof in pursuance of section 55 of this Act, or has undertaken in pursuance of section 56 of this Act to pay or collect the rates charged in respect thereof, the amount due from him in respect of those rates shall be recoverable by the rating authority from him, or, where the rates are collected by an agent of his, either from him or from that agent, in like manner and subject to the like conditions as rates payable by the occupier of a hereditament (not being an occupier by whom a notice under section 50(1) of this Act has been given and is for the time being in force) are recoverable from the occupier.
- (2) Every owner who is rated under the said section 55 instead of the occupier, or who enters into an agreement with the rating authority under the said section 56, in respect of any hereditaments shall, without prejudice to the rights of the occupier of any of those hereditaments, be treated in relation to any right of appeal against a rate under section 7 of this Act as standing in the same position as the occupier.
- (3) Every owner who is rated under the said section 55 instead of the occupier or who enters into an agreement with a rating authority under the said section 56 shall from time to time on demand deliver to the rating authority—
  - (a) a list of the occupiers of the hereditaments in respect of which he is so rated or has so agreed ; and
  - (b) such particulars with respect to the periods for which any of those hereditaments have been unoccupied and with respect to the amount which he has failed to collect from the occupiers as the authority may require for the purpose of enabling them to determine what amount is properly due from the owner under the said section 55 or 56;

and if any such owner refuses or neglects to comply with the provisions of this subsection, or knowingly delivers to any authority particulars which are untrue in any material respect, he shall in respect of each offence be liable on summary conviction to a fine not exceeding five pounds and, in the case of refusal or neglect to deliver particulars, to a further penalty not exceeding one pound for each day during which the offence continues after conviction therefor.

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- (4) Subject to subsection (5) of this section, the foregoing provisions of this Part of this Act shall have effect in substitution for any provisions contained in any local Act with respect to the rating of owners instead of occupiers.
- (5) Where in the case of any rating area a resolution of the rating authority made under Schedule 2 to the Rating and Valuation Act 1928 was in force immediately before the date of commencement of this Act whereby any provisions contained in any local Act with respect to the rating of owners instead of occupiers applied to any rates made by the authority, then, until that resolution is rescinded—
- (a) those provisions shall continue so to apply and, if and so far as they may have been repealed by, or by any order made under, the Rating and Valuation Act 1925, shall have effect as if re-enacted in this Act; and
  - (b) all resolutions, agreements and notices in force under those provisions immediately before the said date shall continue to have effect until they are rescinded or modified.

**58 Deduction of rates from rent by lessees for short terms.**

Where a hereditament is let to the occupier for a term not exceeding three months—

- (a) the occupier shall be entitled to deduct any amount paid by him in respect of rates upon that hereditament from the rent due or accruing due to the owner, and every such payment shall be a valid discharge of the rent to the extent of the rates so paid ;
- (b) the occupier shall not be compelled to pay to the rating authority at any one time or within any four weeks a greater amount by way of rates than would be due for one quarter of the year.

**59 Deduction from rent of rates omitted to be paid by owner.**

Where an owner who has undertaken, whether by agreement with the occupier or with the rating authority, to pay rates, or has otherwise become liable to pay rates, omits or neglects to pay any rate, the occupier may pay that rate and deduct the amount of the payment from the rent due or accruing due to the owner, and the receipt for the rate shall be a valid discharge of the rent to the extent of the rate so paid.

**60 Owner's liability for rates where occupier entitled to diplomatic immunity.**

- (1) Without prejudice to the operation of any other provision of this Act, where—
- (a) any hereditament in a rating area in Greater London is occupied upon terms which provide that the owner shall pay the rate charged on that hereditament; and
  - (b) the occupier of the hereditament would in any proceedings against him by the rating authority to enforce payment of the rate be entitled to claim diplomatic immunity,

the owner shall be liable to pay to the rating authority an amount equal to so much of any payment in respect of rent received by him from the occupier as represents the proportion of rate included in that payment, and that amount may be recovered from the owner in the same manner and subject to the same conditions as rates recovered from the occupiers of rated hereditaments.

- (2) In this section—

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- (a) the expression " diplomatic immunity " means immunity from suit and legal process which is accorded by law to an envoy or other public minister of a foreign sovereign power accredited to Her Majesty, or to the family or official or domestic staff of such an envoy or minister or to the families of any such staff, and includes any like immunities and any exemption or relief from rates which is conferred on any person or organisation by or under the Diplomatic Privileges Act 1964;
- (b) the expression " owner " in relation to a hereditament includes any person who receives any rent of the hereditament whether on his own account or as agent or trustee for another person.

#### **61 Recovery of rates from tenants and lodgers.**

- (1) Where the rates due from the person rated for any hereditament are in arrear, it shall be lawful for the rating authority to serve upon any person paying rent in respect of that hereditament, or any part thereof, to the person from whom the arrears are due a notice stating the amount of those arrears of rates and requiring all future payments of rent (whether already accrued due or not) by the person paying the rent to be made direct to the rating authority until those arrears shall have been duly paid ; and that notice shall, subject to subsection (2) of this section, operate to transfer to the rating authority the right to recover, receive and give a discharge for that rent.
- (2) The right of the rating authority to recover, receive and give a discharge for any rent by virtue of subsection (1) of this section shall be postponed to any right in respect of that rent which may at any time be vested in a superior landlord by virtue of a notice under section 6 of the Law of Distress Amendment Act 1908.
- (3) In this section, the expression " rent " includes a payment made by a lodger.

#### **62 Recovery of rates unpaid by owner.**

Notwithstanding that the owner of a hereditament has become liable for payment of the rates assessed thereon, the goods and chattels of the occupier shall be liable to be distrained and sold under Part VI of this Act for payment of such rates as may accrue during his occupation of the hereditament at any time while those rates remain unpaid by the owner, except that—

- (a) no such distress shall be levied unless the rate has been demanded in writing by the rating authority from the occupier and the occupier has failed to pay it within fourteen days of the service of that demand;
- (b) no greater sum shall be raised by the distress than shall at the time of making the distress be actually due from the occupier for rent of the premises on which the distress is made;
- (c) the occupier shall be entitled to deduct the amount of rates for which the distress is made, and the expenses of the distress, from the rent due or accruing due to the owner, and every such payment shall be a valid discharge of the rent to the extent of the rates and expenses paid.

#### **63 Deduction from rent etc. of rates by certain tenants of mines.**

Any lessee, licensee, or grantee of a mine rateable by virtue of section 16W) of this Act whose lease, licence or grant was granted or made before 6th April 1875 may, unless before that date he had specifically contracted to pay any rates in respect of the

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mine in the event of the abolition of his exemption from being so rated, deduct from any rent, royalty, or dues payable by him during the continuance of his lease, licence or grant, or before the arrival of the period at which the amount of the rent, royalty or dues is liable to revision or readjustment, whichever is the less of the following, that is to say—

- (a) one half of any rates paid by him in respect of the mine; or
- (b) one half of what those rates would have been if calculated upon the rent, royalty or dues so payable by him.

**64 Deduction from rent of rate in respect of land used as plantation, etc.**

Where the rateable value of any land is increased by reason of its being estimated in accordance with section 27(2) or (4) of this Act, the occupier of that land under any lease or agreement made before 6th April 1875 may, during the continuance of the lease or agreement, deduct from his rent any amount paid by him by way of rates in respect of that increase ; and the valuation officer, on the application of the occupier, shall certify in the valuation list or otherwise the fact and amount of that increase.

**65 Deduction from rent in respect of rate for rights of sporting.**

In a case to which section 29(1) of this Act applies, if the rateable value of any land is increased by reason of its being estimated in accordance with the said section 29(1), but not otherwise, the occupier of the land may, unless he has specifically contracted to pay the rates in the event of such an increase, deduct from his rent such portion of any rate as is paid by him in respect of the increase; and the valuation officer, on the application of the occupier, shall certify in the valuation list or otherwise the fact and amount of the increase.

**66 General provision as to deduction of rates from rent, etc.**

Where any person is authorised by section 63, 64 or 65 of this Act to deduct any rate or sum in respect of a rate from any rent, royalty, or dues payable by him, then—

- (a) any payment so authorised to be deducted shall be a good discharge for such amount of rent, royalty or dues as is equal to the amount of the payment, and shall be allowed accordingly ;
- (b) any payment so authorised to be deducted may be recovered as an ordinary debt from the person to whom rent, royalty, or dues may be payable;
- (c) the person receiving the rent, royalty or dues shall have the same right of appeal and objection with reference to the rate and to the valuation of the hereditament in respect of which the rate is payable as he would have if he were the occupier of that hereditament.

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## PART V

### VALUATION LISTS

#### *Maintenance of, and preparation of new, valuation lists*

#### **67 The valuation list.**

- (1) For the purposes of rates, there shall be maintained for each rating area a valuation list prepared, and from time to time caused to be altered, in accordance with the provisions of this Part of this Act by the valuation officer.
- (2) Subject to the provisions of this Act, there shall be inserted in the valuation list such particulars as may be prescribed—
  - (a) with respect to every hereditament in the rating area and the value thereof; and
  - (b) with respect to totals of values—
    - (i) in respect of the whole rating area; and
    - (ii) in respect of any rating district forming part only of that area which is liable to be charged separately in respect of any expenses; and
    - (iii) except in Greater London, in respect of any other part of that area which is so liable.
- (3) In any case where a payment in respect of a deficiency in the assessments for a rate falls to be made by any person under section 133 of the Lands Clauses Consolidation Act 1845 : or section 27 of the Compulsory Purchase Act 1965, there shall be included among the particulars inserted in the valuation list the assessment on which that payment is based, and any such payment shall be taken into account for the purpose of ascertaining the proceeds of any rate.
- (4) Where a rating area comprises more than one rating district, the particulars aforesaid with respect to each respectively of those districts shall be set out in a separate division of the valuation list.
- (5) Subject to any alteration duly made under this Act, every valuation list (including every list in force immediately before the commencement of this Act) shall remain in force until it is superseded by a new valuation list.
- (6) Subject to subsection (7) of this section, the valuation list in accordance with which, under section 2(4)(M) of this Act, any rate falls or fell to be made, as in force (or about to come into force) at the date of the making of the rate, shall be conclusive evidence for the purposes of the levying of that rate of the values of the several hereditaments included in the list.
- (7) As respects any period during which, under this Act, an alteration of the valuation list referred to in subsection (6) of this section is for the time being to be treated as having had effect, the reference in the said subsection (6) to that list shall be construed as a reference to that list as so altered.

#### **68 New valuation lists.**

- (1) In the case of each rating area, new valuation lists shall be prepared and made by the valuation officer so as to come into force on 1st April in 1973 and each fifth year thereafter.

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- (2) The valuation officer by whom a new valuation list is prepared shall, not later than the end of the month of December preceding the date on which the list is to come into force (or if in any particular case the Minister, either before or after the end of that month, allows an extended period, then not later than the end of that period) sign the list and transmit it, together with a copy thereof, to the rating authority, who shall deposit the list at the offices of the authority.
- (3) Where, after the valuation officer has transmitted the list to the rating authority, but before the date on which the list is to come into force, it appears to him that, by reason of a material change of circumstances which has occurred since the time of valuation, the list needs to be altered in any respect, he shall cause the list to be altered accordingly before that date.
- (4) In subsection (3) of this section, the expression " material change of circumstances " means a change of circumstances which consists of—
- (a) the coming into occupation of a newly erected or newly constructed hereditament or of a hereditament which has been out of occupation on account of structural alterations; or
  - (b) a change in the value of a hereditament caused by the making of structural alterations or by the total or partial destruction of any building or other erection by fire or any other physical cause ; or
  - (c) the happening of any event whereby a hereditament or part of a hereditament becomes, or ceases to be, not liable to be rated ; or
  - (d) a change in the extent to which any railway or canal premises within the meaning of section 32 of this Act are occupied for non-rateable purposes within the meaning of that section; or
  - (e) property previously rated as a single hereditament becoming liable to be rated in parts; or
  - (f) property previously rated in parts becoming liable to be rated as a single hereditament; or
  - (g) a hereditament becoming or ceasing to be—
    - (i) a dwelling-house; or
    - (ii) a private garage or private storage premises within the meaning of Schedule 11 to this Act; or
  - (h) a hereditament being, in accordance with Schedule 13 to this Act, used to a greater or lesser extent for the purposes of a private dwelling or private dwellings,
- and the expression " the time of valuation ", in relation to a change of circumstances, means the time by reference to which the valuation officer prepared so much of the list as is affected by that change of circumstances.
- (5) The omission from a new valuation list of any matter required by law to be included therein shall not of itself render the list invalid.
- (6) In respect of any new valuation list, it shall be the duty of the rating authority immediately upon receipt thereof to take such steps as the authority may consider most suitable for giving notice of the list, and of the rights of persons to inspect the list and to make proposals for altering it.

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*Alterations of current valuation list*

**69 Proposals for alteration of current valuation list.**

- (1) Subject to subsection (6) of this section, any person (including a rating authority) who is aggrieved—
- (a) by the inclusion of any hereditament in the valuation list; or
  - (b) by any value ascribed in the list to a hereditament or by any other statement made or omitted to be made in the list with respect to a hereditament; or
  - (c) in the case of a building or portion of a building occupied in parts, by the valuation in the list of that building or portion of a building as a single hereditament,
- may at any time make a proposal for the alteration of the list so far as it relates to that hereditament.
- (2) Subject to subsection (6) of this section, the valuation officer may at any time make a proposal for any alteration of a valuation list and in particular, in addition to the proposals authorised or required by, or by virtue of, the following provisions of this Act, namely, paragraph 6(1) of Schedule 1, paragraph 4(1) of Schedule 4, paragraph 8(4) of Schedule 5, paragraph 13 of Schedule 6 and paragraph 15 of Schedule 7, shall from time to time make such proposals as may be requisite—
- (a) for deleting from the list any premises exempted from rating by virtue of section 33(1)(b) of this Act;
  - (b) for excluding from the list any premises which form part of a hereditament shown in the list and which, by virtue of section 33(1)(#) or (b) of this Act, are not liable to be rated, and for including in the list, as one or more separate hereditaments, so much of any such hereditament as remains liable to be rated ;
  - (c) for altering the list in consequence of any event whereby premises cease to be within the exemption from rating conferred by section 32(3), 33(1) or 34(1) of this Act.
- (3) Without prejudice to any right exercisable by rating authorities by virtue of subsection (1) of this section, where—
- (a) it appears to a rating authority that a hereditament in their rating area which is not included in the list ought to be included therein ; and
  - (b) the valuation officer gives notice in writing to the rating authority that he does not intend to make a proposal for inserting that hereditament in the list,
- the rating authority, at any time within twenty-eight days after the date on which that notice was given, may make a proposal for the alteration of the list by the insertion of that hereditament therein.
- (4) Where a proposal in relation to a hereditament has been made under the foregoing provisions of this section, a further proposal for the alteration of the list in relation to that hereditament may be so made which is contingent on an alteration being made in consequence of the earlier proposal.
- (5) Every proposal under this section must—
- (a) be made in writing ; and
  - (b) specify the grounds on which the proposed alteration is supported; and
  - (c) comply with any requirements of any regulations made by the Minister with respect to the form of such proposals and otherwise with respect to the making thereof,



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and every such proposal made otherwise than by the valuation officer must be served on the valuation officer.

- (6) No proposal shall be made under this section—
- (a) for the alteration of a valuation list so far as it relates to a hereditament included in the list by virtue of paragraph 10(6) of Schedule 6 or paragraph 14(6) of Schedule 7 to this Act; or
  - (b) save as provided by paragraph 4(1) or 5(2), or by an order under paragraph 10, of Schedule 4 to this Act, for the alteration of the rateable value of a water hereditament within the meaning of section 31 of this Act;

and the provisions of this section shall have effect subject to the provisions of any order under section 35 of this Act.

## **70 Provision for objections to proposals.**

- (1) The valuation officer shall, within twenty-eight days ' after the date on which a proposal under section 69 of this Act is served on him, or within seven days after the date on: which such a proposal is made by him, as the case may be transmit a copy thereof, together with a statement in writing of the right of objection conferred by subsection (2) of this section, to each of the following persons, not being the maker of the proposal, that is to say—
- (a) the occupier of the hereditament to which the proposal relates; and
  - (b) the rating authority for the area in which the hereditament in question is situated.
- (2) Any of the following persons, that is to say, the owner or occupier of the whole or any part of a hereditament to which the proposal relates or the rating authority for the area in which that hereditament is situated, may, within twenty-eight days from the date on which notice is served under subsection (1) of this section on the occupier or, in the case of the rating authority (where they are not the occupier), on the rating authority, serve on the valuation officer notice in writing of objection to the proposal; and, where the proposal was made otherwise than by the valuation officer, the valuation Officer shall, within twenty-eight days of the date on which a notice of objection is served on him, transmit a copy thereof to the maker of the proposal.

## **71 Unopposed proposals.**

- (1) Where in the case of any proposal under section 69 of this Act—
- (a) no notice of objection is served within the time limited by section 70(2) of this Act, or every such notice is unconditionally withdrawn; and
  - (b) either—
    - (i) the proposal was made by the valuation officer; or
    - (ii) the valuation officer is satisfied that the proposal is well-founded ; or
    - (iii) at the end of the period of four months beginning with the date on which the proposal was served on the valuation officer, that officer has not given a notice under section 74(1) of this Act,
- the valuation officer shall cause the valuation list to be altered so as to give effect to the proposal.
- (2) Where the proposal was served on the valuation officer before the first anniversary of the coming into force of the valuation list to which the proposal relates, subsection (1)

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(6)(iii) of this section shall have effect as if for the words " four months " there were substituted the words " six months " .

## **72 Agreed alterations after proposal.**

- (1) Where, in the case of any proposal under section 69 of this Act, the requirements of section 71 of this Act are not satisfied, but—
- (a) all the persons referred to in subsection (2) of this section agree on an alteration of the valuation list (whether the alteration is that specified in the proposal or another alteration); and
  - (b) the agreement is reached without, or before the determination of, any appeal to a local valuation court, or reference to arbitration, with respect to an objection to the proposal,
- the valuation officer shall cause that alteration to be made in the valuation list.
- (2) The persons referred to in subsection (1)(a) of this section are—
- (a) the valuation officer ;
  - (b) the person who made the proposal, where the proposal was not made by the valuation officer;
  - (c) any person who has served and who has not unconditionally withdrawn a notice of objection to the proposal;
  - (d) the occupier of the hereditament to which the proposal relates, if he is not included by virtue of paragraph (b) or (c) of this subsection ;
  - (e) the rating authority (if not included by virtue of paragraph (b), (c) or (d) of this subsection), unless they have notified the valuation officer that they do not desire to be included by virtue of this paragraph either generally or as respects a class of hereditament which includes the hereditament to which the proposal relates.

## **73 Opposed proposals.**

- (1) If in the case of any proposal under section 69 of this Act notice of objection thereto has been served and not unconditionally withdrawn, and the proposal is not withdrawn, the valuation officer may at any time within the period of four months beginning with—
- (a) in the case of a proposal made by the valuation officer, the date on which the proposal was made ; or
  - (b) in the case of any other proposal, the date on which the proposal was served on the valuation officer,
- and shall not later than the end of that period, transmit a copy of the proposal, and of every notice of objection thereto which has not been unconditionally withdrawn, to the clerk to the local valuation panel constituted under section 88 of this Act from the members of which a local valuation court for the hearing of an appeal against that objection would fall to be constituted.
- (2) Where under the foregoing subsection the valuation officer transmits a copy of a proposal to the clerk to a local valuation panel—
- (a) the valuation officer shall forthwith notify the fact that he has done so to the person who made the proposal, to any person who served a notice of objection of which a copy is transmitted with the copy of the proposal, and to the rating authority; and

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- (b) the said transmission shall have effect as an appeal to a local valuation court, by the person who made the proposal, against every objection (whether of the valuation officer or of any other person) signified by a notice of which a copy is transmitted with the copy of the proposal.
- (3) Where the date referred to in paragraph (a) or (b) of subsection (1) of this section falls before the first anniversary of the coming into force of the valuation list to which the proposal relates, that subsection shall have effect as if for the words " four months " there were substituted the words " six months ".

#### **74 Proposals objected to by valuation officer.**

- (1) In the case of a proposal made under section 69 : of this Act otherwise than by the valuation officer, the valuation officer may, at any time within the period of three months beginning with the date on which the proposal was served on the valuation officer, give notice in writing to the person who made the proposal that he objects to the proposal, and that the said person, if he does not withdraw the proposal within fourteen days, will be treated as intending to appeal to a valuation court against the valuation officer's objection to the proposal.
- (2) Not less than fourteen nor more than twenty-eight days after the valuation officer has given a notice under subsection (1) of this section, he shall, unless the proposal has then been withdrawn, transmit to the clerk to the local valuation panel constituted under section 88 of this Act from the members of which the local valuation court would fall to be constituted a copy of the proposal together with a copy of the notice under the said subsection (1) and of any notice of objection to the proposal which has been served under section 70(2) of this Act and has not been unconditionally withdrawn.
- (3) Where, in accordance with subsection (2) of this section, the valuation officer transmits a copy of a proposal to the clerk to a local valuation panel, section 73(2) of this Act shall apply for the purposes of this section as if any reference in the said section 73(2) to section 73(1) of this Act included a reference to subsection (2) of this section.
- (4) Where the proposal was served on the valuation officer before the first anniversary of the coming into force of the valuation list to which the proposal relates, subsection (1) of this section shall have effect as if for the words " three months " there were substituted the words " five months ".

#### **75 Two or more proposals in respect of same hereditament.**

Where a proposal is made for the alteration of a valuation list so far as it relates to a particular hereditament, and before that proposal is settled a further proposal is made, otherwise than by the occupier, for the alteration of the list in relation to that hereditament, then if no notice of objection to the further proposal is served under section 70(2) of this Act within the time limited for the purpose—

- (a) the occupier shall for the purposes of sections 71 to 74 of this Act be deemed to have served such a notice on the last day for doing so; and
- (b) the valuation officer in transmitting a copy of the further proposal to the clerk of a local valuation panel under section 73(1) or 74(2) of this Act shall, instead of transmitting a copy of the notice of objection thereto, transmit a notification that the occupier is deemed to have served such a notice; and where such a notification has been transmitted, section 73(2) of this Act shall apply as if

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a copy of the notice of objection had been so transmitted with a copy of the further proposal.

## **76 Appeals to local valuation courts against objections to proposals.**

- (1) Where a copy of a proposal is transmitted to the clerk to a local valuation panel and by virtue of section 73(2), 74(3) or 75 of this Act that transmission has effect as an appeal to a local valuation court against an objection to the proposal, it shall be the duty of the chairman or a deputy chairman of that panel to arrange for the convening of such a court.
- (2) The procedure of a local valuation court shall, subject to any regulations made in that behalf by the Minister, and subject to subsection (3) of this section, be such as the court may determine; and the court—
  - (a) shall sit in public, unless the court otherwise order on the application of any party to the appeal and upon being satisfied that the interests of one or more parties to the appeal would be prejudicially affected; and
  - (b) may take evidence on oath and shall have power for that purpose to administer oaths.
- (3) Where, by virtue of section 75 of this Act, the transmission of a copy of a proposal relating to any hereditament has effect as an appeal to a local valuation court, the court may hear and determine the appeal together with any appeal against objections to earlier proposals relating to that hereditament, but except as aforesaid the court shall not hear the first-mentioned appeal until all earlier proposals relating to the hereditament are settled.
- (4) On the hearing of an appeal to a local valuation court—
  - (a) the appellant; and
  - (b) the valuation officer, when he is not the appellant; and
  - (c) the owner or occupier of the hereditament to which the appeal relates, when he is not the appellant; and
  - (d) the rating authority for the rating area in which the hereditament in question is situated, when that authority are not the appellant; and
  - (e) the objector, where he is not one of the persons aforesaid,shall be entitled to appear and be heard as parties to the appeal and examine any witness before the court and to call witnesses.
- (5) Subject to the provisions of this Act, after hearing the persons mentioned in subsection (4) of this section, or such of them as desire to be heard, the local valuation court shall give such directions with respect to the manner in which the hereditament in question is to be treated in the valuation list as appear to them to be necessary to give effect to the contention of the appellant if and so far as that contention appears to the court to be well founded; and the valuation officer shall cause the valuation list to be altered accordingly.

## **77 Appeal from decision of local valuation court to Lands Tribunal.**

Any person who in pursuance of section 76 of this Act appears before a local valuation court on the hearing of an appeal and is aggrieved by the decision of the court thereon may, within such period as may be prescribed by rules made by the Lord Chancellor under section 3 of the Lands Tribunal Act 1949, appeal to the Lands Tribunal, and

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that Tribunal, after hearing such of the persons as appeared as aforesaid as desire to be heard, may give any directions which the local valuation court might have given; and the valuation officer shall cause the valuation list to be altered accordingly.

**78 Arbitration with respect to proposals.**

- (1) Notwithstanding anything in the foregoing provisions of this Part of this Act, the persons who would be entitled to appear and be heard before a local valuation court may by agreement in writing agree to refer to arbitration any matter which would but for the agreement fall to be heard or determined by such a court, and the matter shall be referred to arbitration accordingly.
- (2) The Arbitration Act 1950 shall apply to any such arbitration.
- (3) The award in any such arbitration may include any directions which might under this Part of this Act have been given by the local valuation court; and the valuation officer shall cause the valuation list to be altered accordingly.

**79 Effect of alterations to valuation list made in pursuance of proposals.**

- (1) Subject to subsection (2) of this section and to the following provisions of this Act, namely, paragraph 6(4) of Schedule 1, paragraph 5(4) of Schedule 4, paragraph 8(4) of Schedule 5, paragraphs 10(6) and 13 of Schedule 6 and paragraphs 14(6) and 15 of Schedule 7, where an alteration is made in a valuation list by virtue of sections 71 to 78 of this Act, then, in relation to any rate current at the date when the proposal in pursuance of which the amendment so made was served on the valuation officer, or, where the proposal was made by the valuation officer, current at the date when notice of the proposal was served on the occupier of the hereditament in question, that alteration shall be deemed to have had effect as from the commencement of the period in respect of which the rate was made, and shall, subject to the provisions of this section, have effect for the purposes of any subsequent rate.
- (2) Notwithstanding anything in subsection (1) of this section, where an alteration in the valuation list—
  - (a) consists of the inclusion in the valuation list of a newly erected or newly constructed hereditament or an altered hereditament which has been out of occupation on account of structural alterations; or
  - (b) is made by reason of any of the events specified in section 68(4)(b) to (h) of this Act,the alteration shall have effect only as from the date when the new or altered hereditament comes into occupation or as from the happening of the event by reason of which the alteration is made as the case may be.
- (3) Where, in the case of an alteration made in a valuation list by virtue of the said sections 71 to 78, the alteration affects the amount of any rate levied in respect of any hereditament in accordance with the list, then, subject to subsection (4) of this section, the difference—
  - (a) if too much has been paid, shall be repaid or allowed; or
  - (b) if too little has been paid, shall be paid and may be recovered as if it were arrears of the rate.
- (4) No liability shall be imposed or right conferred on any person by virtue of subsection (3) of this section to pay or receive the difference referred to in that

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subsection if that person had ceased to occupy or own the hereditament in question before—

- (a) the date when the proposal in pursuance of which the alteration in the valuation list was made was served on the valuation officer; or
- (b) if the proposal was made by the valuation officer, the date when notice thereof was served on the occupier of the hereditament.

## **80 Alteration of valuation list without proposal.**

- (1) Subject to subsection (2) of this section, the valuation officer may at any time cause to be made in a valuation list any alteration which is necessary to correct any clerical or arithmetical error therein and the list shall have effect, and be deemed always to have had effect, accordingly.
- (2) If the alteration referred to in the foregoing subsection is made in respect of any matter other than totals, the valuation officer shall, before causing the alteration to be made, send notice thereof to the occupier of the hereditament affected and to the rating authority of the rating area, and shall allow fourteen days to elapse during which any person concerned may make representations with respect to the proposed alteration.
- (3) The valuation officer may at any time, if so requested by the rating authority, cause a valuation list to be altered by the deletion therefrom of any hereditament which the valuation officer is satisfied has ceased to exist; and section 79(1) of this Act shall apply in relation to the alteration of a valuation list under this subsection as it applies in relation to its alteration under sections 71 to 78 of this Act with the substitution for the reference in the said section 79(1) to any rate current at the date specified therein of a reference to any rate current at the date of the request.
- (4) In addition to any alterations in the valuation list required by paragraph 9(4) or 11(9) to (11) of Schedule 4, paragraph 10(6) of Schedule 6 or paragraph 14(6) of Schedule 7 to this Act or by any order under section 35 of this Act or under paragraph 10 of the said Schedule 4 to be made without a proposal, the valuation officer shall without any proposal—
  - (a) from time to time cause such alterations to be made in the list as may be requisite for deleting from the list any premises which by virtue of section 33(1)(a) of this Act are not liable to be rated;
  - (b) cause the list to be altered by the deletion therefrom of any property which he is satisfied has, by virtue of section 38(2) of the Local Government Act 1966, ceased to be rateable.

## **81 Supplementary provisions as to proceedings.**

- (1) Any person may include in the same proposal, objection or other proceeding under this Part of this Act all or . any hereditaments comprised in the same valuation list as respects which he has a right to make or bring any such proposal, objection or other proceeding, notwithstanding that they are separately assessed in that list, if, but only if, those hereditaments are owned or occupied by the same person or are comprised in the same building.
- (2) Every owner who is rated under section 55 of this Act instead of the occupier, or who enters into an agreement with the rating authority under section 56 of this Act, in respect of any hereditaments shall, without prejudice to the rights of the occupier of any of those hereditaments, be treated for the purposes of the provisions of this

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Part of this Act relating to proposals, objections and appeals as standing in the same position as the occupier.

- (3) Where any premises are unoccupied, any reference in this Part of this Act to the occupier shall be construed as a reference to the owner of the premises:

Provided that, where the owner is unknown and by virtue of subsection (2) of section 109 of this Act a notice addressed to the occupier has been served in accordance with that section, that notice shall be deemed to have been duly served on the owner.

- (4) Any officer of a rating authority acting under any special or general resolution of the authority may authorise the institution, carrying on or defence of any proceedings, or the taking of any step, in relation to a valuation list which the authority are authorised or required to institute, carry on, defend or take.

## **82 Power for valuation officer to call for returns.**

- (1) In every case where a new valuation list is to be made for any rating area, the valuation officer may serve a notice on the occupier, owner or lessee of any hereditament or premises in the area, or on any one or more of them, requiring him or them to make a return containing such particulars as may be reasonably required for the purpose of enabling him accurately to compile the list.
- (2) The valuation officer may at any time in connection with a proposal which has been made for the alteration of the valuation list for the time being in force for a rating area, or with a view to the making of such a proposal, serve a notice on the occupier, owner or lessee of any hereditament or premises in the area, or on any one or more of them, requiring him or them to make a return containing such particulars as may be reasonably required for the purpose of enabling him to decide whether or not to make or, as the case may be, to object to the proposal.
- (3) Every person upon whom a notice to make a return is served in pursuance of the provisions of this section shall within twenty-one days after the date of the service of the notice make a return in such form as is required in the notice and deliver it in manner so required to the valuation officer.
- (4) If any person on whom notice has been served under the provisions of this section fails without reasonable excuse to comply with the notice, he shall for each offence be liable on summary conviction to a fine not exceeding twenty pounds.
- (5) Where a person is convicted under subsection (4) of this section in respect of a failure to comply with a notice and the failure continues after the conviction, then, unless he has a reasonable excuse for the continuance of the failure, he shall be guilty of a further offence under the said subsection (4) and may, on summary conviction, be punished accordingly.
- (6) If any person, in a return made under this section, makes any statement which he knows to be false in a material particular or recklessly makes any statement which is false in a material particular, he shall be liable on summary conviction to imprisonment for a term not exceeding three months, or to a fine not exceeding one hundred pounds, or to both.

## **83 Use of returns as evidence.**

- (1) The provisions of this section shall apply to the use as evidence of—

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- (a) any return made under section 82 of this Act, section 58 of the Local Government Act 1948, section 40 or 41 of the Rating and Valuation Act 1925, or section 55, 56 or 57 of the Valuation (Metropolis) Act 1869 ;
  - (b) any return made in compliance with a request of the valuation officer, being a request made before 31st July 1953 for information which would have been reasonably required by the valuation officer for the purpose of preparing a valuation list if the Valuation for Rating Act 1953 had been in operation when the request was made.
- (2) Subject to the following provisions of this section, any return to which this section applies shall in any valuation proceedings be admissible as evidence of the facts stated in the return; and any document purporting to be a return to which this section applies shall, in any valuation proceedings, be presumed, unless the contrary is shown—
- (a) to be such a return ;
  - (b) to have been made by the person by whom it purports to have been made ; and
  - (c) if it purports to have been made by that person as occupier, owner or lessee of a hereditament, or in any other capacity specified in the document, to have been made by him as such occupier, owner or lessee, or in that other capacity, as the case may be.
- (3) Returns to which this section applies shall not be used by or on behalf of the valuation officer as evidence in any valuation proceedings unless—
- (a) not less than fourteen days' notice, specifying the returns to be so used and the hereditaments to which they relate, has previously been given to the person who made the proposal to which the proceedings relate (where the proposal was not made by the valuation officer) and to every person who has served, and has not unconditionally withdrawn, a notice of objection to the proposal; and
  - (b) the valuation officer has permitted any such person, who has given not less than twenty-four hours' notice of his desire to do so, to inspect at any reasonable time, and to take extracts from, any of the returns specified in the notice under paragraph (a) of this subsection,
- (4) Subsections (2) and (3) of this section shall not apply to any proceedings relating to the ascertainment of the net annual value of a hereditament on the profits basis:
- Provided that this subsection shall not be construed as preventing the use of any return in any such proceedings in circumstances where the return could be so used apart from this section.
- (5) Any person to whom notice relating to any hereditaments has been given under subsection (3)(a) of this section for the purposes of any valuation proceedings may give notice to the valuation officer specifying one or more other hereditaments as being hereditaments which are comparable in character or are otherwise relevant to the said person's case, and requiring the valuation officer—
- (a) to permit him at any reasonable time specified in the notice under this subsection to inspect, and (if he so desires) to take extracts from, all returns (if any) to which this section applies which relate to those other hereditaments and are in the possession of the valuation officer; and
  - (b) to produce to him at the hearing such of those returns as before the hearing he has informed the valuation officer that he requires:



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Provided that the number of hereditaments specified in a notice under this subsection shall not exceed the number of hereditaments specified in accordance with paragraph (a) of subsection (3) of this section in the notice given by the valuation officer under that paragraph.

- (6) Where a notice has been given to the valuation officer under subsection (5) of this section, and the valuation officer refuses or fails to comply with the notice, the person who gave the notice may apply to the court or tribunal before which the valuation proceedings in question are to be brought; and if on any such application the court or tribunal is satisfied that it is reasonable to do so, the court or tribunal may by order direct the valuation officer to comply with the notice, either with respect to all the hereditaments specified therein or with respect to such one or more of those hereditaments as the court or tribunal may determine.
- (7) Subsection (6) of this section shall apply, with the necessary modifications, to proceedings on an arbitration as it applies to proceedings before a court.
- (8) An appeal shall lie from the decision of a local valuation court on an application under subsection (6) of this section as if it were a decision in the valuation proceedings to which the application relates.
- (9) In this section " valuation proceedings " means any of the following, that is to say, any proceedings on or in consequence of an appeal to a local valuation court, and any proceedings on or in consequence of a reference to arbitration under section 78 of this Act.

#### **84 Evidence of valuation lists.**

The contents of a valuation list as for the time being in force, or an extract from any such list, may be proved by the production of a copy of the list or of the relevant part thereof purporting to be certified by the clerk of the rating authority to be a true copy.

#### **85 Duty of local authorities with respect to alteration of valuation list.**

- (1) If in the course of the exercise of their functions any information comes to the notice of any local authority which leads them to suppose that a valuation list requires alteration as respects a hereditament it shall be the duty of that authority to inform the valuation officer.
- (2) In this section, the expression " local authority " means the council of a county, county borough, London borough or county district, the Greater London Council, or the Common Council of the City of London, and includes any joint committee of any two or more local authorities and any joint authority on which any local authority are represented.

#### **86 Powers of entry of valuation officer.**

- (1) The valuation officer and any person authorised by him in writing in that behalf shall have power, at all reasonable times and after giving not less than twenty-four hours' notice in writing and, in the case of a person authorised as aforesaid, on production if so required of his authority, to enter on, survey and value any hereditament in the area for which the valuation officer acts.

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- (2) If any person wilfully delays or obstructs any person in the exercise of any of his powers under this section, he shall be liable on summary conviction to a fine not exceeding five pounds.

**87 Duty of rating authority to give effect to directions as to alteration of valuation list.**

The rating authority shall give effect to any directions which may from time to time be given to them by the valuation officer in pursuance of any provision of this Act authorising or requiring the valuation officer to cause or direct alterations to be made in a valuation list.

*Local valuation courts and panels*

**88 Constitution of local valuation courts and panels.**

- (1) Local valuation courts constituted as hereinafter provided shall be convened as often as may be necessary for the purpose of hearing and determining appeals under the foregoing provisions of this Part of this Act against objections to proposals for the alteration of valuation lists.
- (2) The local valuation court which hears and determines an appeal with respect to any hereditament shall consist of members of a local valuation panel constituted under a scheme for the time being in force for the purposes of this section, being, subject to subsections (3) and (4) of this section, the panel for the area within which that hereditament is situated.
- (3) Regulations made by the Minister may provide, in relation to hereditaments the value of which is or may be ascertained on the profits basis, that jurisdiction as respects all or any of the hereditaments occupied for the purposes of a particular undertaking shall be exercised by a local valuation court consisting of members of such one of the local valuation panels within whose areas any of those hereditaments are situated as may be specified by or under the regulations.
- (4) The Minister may by regulations make provision whereby hereditaments which are within the same curtilage, or are contiguous and in the same occupation, but (in either case) not within the area of a single local valuation panel, shall be treated for the purposes of appeals to local valuation courts as both or all being within the area of such one of the local valuation panels in question as may be determined by or under the regulations; and any such regulations may revoke so much of any scheme for the purposes of this section as makes provision for treating as in the same area hereditaments which are within the same curtilage or contiguous and in the same occupation.
- (5) Subject to subsection (6) of this section, a local valuation court shall consist of—
- (a) either the chairman of the local valuation panel or the deputy chairman (or, if more than one, one of the deputy chairmen) of the panel; and
  - (b) two other members of the panel selected in accordance with the scheme under which the panel is constituted.
- (6) If all persons appearing before a local valuation court on the hearing of an appeal consent thereto, the court may consist of any two of the persons mentioned in

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subsection (5) of this section ; but if the members of a court so constituted are unable to agree on a decision, the appeal shall be reheard by another valuation court.

## **89 Schemes for purposes of s.88.**

- (1) Subject to section 90 of this Act, each scheme for the purposes of section 88 of this Act shall provide, as respects any local valuation panel to which the scheme relates—
  - (a) for fixing the number of members of the panel and for determining their respective tenures of office and the persons by whom they are to be appointed respectively ; and
  - (b) for the appointment of one of those members as chairman of the panel and of such number of the members as the scheme may provide as deputy chairmen thereof;
  - (c) subject to the provisions of the said section 88, for the manner in which members of local valuation courts are to be selected from members of the panel.
- (2) Subject to section 91 of this Act, any scheme in force for any area on the date of commencement of this Act under section 45 of the Local Government Act 1948 or under paragraph 19 of Schedule 15 to the London Government Act 1963 : shall be in force for that area on and after that date for the purposes of the said section 88.

## **90 Disqualification for membership of panel.**

- (1) Subject to the provisions of this section, a person shall be disqualified from being appointed or being a member of any local valuation panel if he is a person who—
  - (a) has been adjudged bankrupt; or
  - (b) has made a composition or arrangement with his creditors; or
  - (c) has, within the five years immediately preceding his appointment or since his appointment, been convicted in the United Kingdom, the Channel Islands or the Isle of Man of any offence and ordered to be imprisoned for a period of three months or more without the option of a fine.
- (2) A disqualification attaching to a person by reason of subsection (1)(a) of this section shall cease—
  - (a) if the bankruptcy is annulled on the ground that he ought not to have been adjudged bankrupt or that his debts have been paid in full, on the date of the annulment; or
  - (b) if he is discharged with a certificate that the bankruptcy was caused by misfortune without any misconduct on his part, on the date of his discharge; or
  - (c) in any other case, on the expiration of five years from the date of his discharge.
- (3) A disqualification attaching to a person by reason of subsection (1)(b) of this section shall cease—
  - (a) if he pays his debts in full, on the date on which the payment is completed; or
  - (b) in any other case, on the expiration of five years from the date on which the terms of the deed of composition or arrangement are fulfilled.
- (4) For the purposes of subsection (1)(c) of this section, the ordinary date on which the period allowed for making appeal from a conviction expires, or, if such an appeal is made, the date on which it is finally disposed of or abandoned or fails by reason of the non-prosecution thereof, shall be deemed to be the date of the conviction.

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## **91 New schemes for purposes of s.88.**

- (1) Any scheme for the time being in force for the purposes of section 88 of this Act may be revoked or varied—
  - (a) by a new scheme made and submitted to and approved by the Minister in accordance with subsections (2) to (5) of this section ; or
  - (b) by a new scheme made by the Minister on a representation made by any local valuation panel or valuation officer and after consultation with any of the following councils concerned, namely, the council of any county or county borough and the Greater London Council.
- (2) A new scheme under subsection (1)(a) of this section for any area may be made by that one of the councils aforesaid within whose area the area to which the new scheme relates is situated; and any two or more of the councils aforesaid may, and if so directed by the Minister shall, make under the said subsection (1)(a) a joint new scheme providing for a local valuation panel or local valuation panels for the whole of their respective areas, or for areas which together comprise the whole of their respective areas.
- (3) The council or councils by whom a new scheme is made under subsection (1)(a) of this section shall submit it to the Minister and, as soon as they have so submitted it, shall publish in one or more newspapers circulating in their area or areas a notice stating that it has been so submitted and that a copy is open to inspection at a specified place.
- (4) Except in the case of a scheme submitted only by one or more county borough councils, the council or councils submitting a scheme under subsection (3) of this section shall, at the same time as they submit it, send a copy of it to each of the rating authorities within the area of that council or any of those councils.
- (5) No scheme submitted to the Minister under subsection (3) of this section shall be of any effect unless and until it is approved by the Minister; and the Minister, after considering any objections to the scheme which may be submitted to him by persons appearing to him to be interested, may approve the scheme with or without modifications.
- (6) Before a new scheme is made by the Minister under subsection (1)(b) of this section, he shall publish in one or more newspapers circulating in the area to which the scheme relates a notice stating his proposal to make the scheme, and that a copy of a draft of the scheme is open to inspection at a specified place, and specifying a date by which any person may send to him any representations respecting the draft.

## **92 Staff, expenses etc. of local valuation panels and courts.**

- (1) To assist the panel, the chairman thereof and the local valuation courts constituted from members thereof in the performance of their functions under this Part of this Act, every local valuation panel shall appoint a person to be their clerk and may appoint such other officers and servants as they may with the approval of the Minister determine, and may pay to them such salaries, allowances and other remuneration as they may with the approval of the Minister and the Treasury determine, and every such panel shall be deemed for the purposes of the Local Government Superannuation Acts 1937 to 1953 to be a local authority included in Part I of Schedule 1 to the said Act of 1937; but the functions of the officers and servants appointed under this subsection shall not extend to the valuation of hereditaments, and the power to appoint officers and servants conferred by this subsection shall be exercised accordingly.

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- (2) The expenses of every such panel, including the expenses of the local valuation courts from time to time constituted from the members thereof, shall be defrayed by the Minister out of moneys provided by Parliament.
- (3) Minutes of the proceedings of a local valuation panel and of a local valuation court constituted from members thereof shall be kept, and shall either be kept in books provided for that purpose or be preserved in book form by means provided for that purpose; and a minute of any such proceedings signed—
  - (a) in the case of a meeting of the panel, at the same or the next subsequent meeting of the panel, by the person acting as chairman at the meeting at which the minute is signed ; and
  - (b) in the case of a meeting of a local valuation court, at or not later than two days after the date of the meeting to which the minute relates, by the person acting as chairman at that meeting,shall be received in evidence without further proof.

#### *Supplementary provisions*

### **93 Membership of local authority etc. not to be disqualification in certain cases.**

- (1) A person shall not be disqualified to act as a member, or as the clerk or an officer, of a local valuation panel or local valuation court by reason only that he is—
  - (a) a member of an authority deriving revenue directly or indirectly from rates which may be affected by the exercise of his functions; or
  - (b) the owner or occupier of any property within any rating area the rates within which are affected by the exercise of his functions,and a person shall not be disqualified from acting as aforesaid in relation to any property by reason only that an authority of which he is a member either own or occupy the whole or any part of that property.
- (2) A person shall not be disqualified to act as a valuation officer or deputy valuation officer by reason only that he is the owner or occupier of any property within any rating area the rates within which are affected by the exercise of his functions.
- (3) Nothing in this section shall authorise any person to whom this section applies to act in relation to any property which, or any part of which, he himself owns or occupies.

### **94 Use of public rooms.**

- (1) The valuation officer may request the permission of any authority (being a county council, the Greater London Council or a rating authority) the whole or any part of whose area is within the area for which the officer acts for the use by him and his staff on such days or for such periods as may be specified in the request of such premises belonging to the authority as may be so specified, and the authority shall not unreasonably withhold their permission.
- (2) The chairman of any local valuation panel may request the permission of any such authority as aforesaid the whole or any part of whose area is within the area for which the panel acts for the use for meetings of the panel or any local valuation court constituted from the members of the panel, or for the use of the chairman, clerk or officers of the panel, on such days as may be specified in the request of any premises

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belonging to the authority, and the authority shall not unreasonably withhold their permission.

- (3) Any person having the control of any room maintained out of any rate may put that room at the disposal of the valuation officer or any local valuation panel or local valuation court for the purpose of the exercise by them or their officers, or, in the case of a panel, by the chairman thereof, of any functions directly or indirectly affecting the valuation list by reference to which that rate is levied.
- (4) Where a request is made under subsection (1) or (2) of this section, any dispute as to whether the permission of the authority in question has been unreasonably withheld shall be determined by the Minister.

## **95 Remuneration and expenses of valuation officers.**

The remuneration of, and any expenses incurred by, valuation officers in carrying out their functions under this Part of this Act, including the remuneration and expenses of persons, whether in the service of the Crown or not, employed to assist valuation officers in the exercise of those functions, shall be paid out of moneys provided by Parliament.

## **PART VI**

### **DISTRESS FOR RATES**

## **96 Enforcement of payment of rates.**

- (1) Subject to section 62 of this Act and to subsection (2) of this section, if any person fails to pay any sum legally assessed on and due from him in respect of a rate for seven days after has been legally demanded of him, the payment of that sum may, subject to and in accordance with the provisions of this Part of this Act, be enforced by distress and sale of his goods and chattels under warrant issued by a magistrates' court; and, if there is insufficient distress, he may be liable to imprisonment under the provisions of this Part of this Act in that behalf.
- (2) Where the rates charged on any person in respect of any hereditament are under section 3(4) or section 50(1) of this Act payable by instalments, those rates shall be recoverable only to the extent of each respectively of those instalments as and when it falls due; and for the purposes of subsection (1) of this section no sum by way of rates in respect of any year or part of a year shall be treated as having been legally demanded from any person in respect of any hereditament in respect of which he is entitled to give but has not given a notice under the said section 50(1) until the expiration of the period for the giving of such a notice by that person in that year.
- (3) The reference in subsection (1) of this section to a sum legally assessed on and due from a person in respect of a rate shall include a reference to a sum a person is liable to pay in respect of any rate to which section 177 of the City of London Sewers Act 1848 applies, and references in other provisions of this Part of this Act to a sum to which a person has been rated or to the rating or assessment of a person shall be construed accordingly.

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**97 Application for warrant of distress.**

- (1) The proceedings for the issue of a warrant of distress under this Part of this Act may be instituted by making complaint before a justice of the peace and applying for a summons requiring the person named in the complaint to appear before a magistrates' court to show why he has not paid the rate specified in the complaint.
- (2) The forms of complaint and summons in Schedule 12 to this Act, or forms to the like effect, may be used in proceedings under this Part of this Act.
- (3) If the person summoned fails to appear in obedience to the summons and it is proved to the magistrates' court on oath, or in such other manner as may be prescribed by rules under section 15 of the Justices of the Peace Act 1949, that the summons was duly served a reasonable time before the time appointed by the summons for his appearance, the magistrates' court may, if it thinks fit, proceed in his absence as if he had appeared in person in obedience to the summons.

**98 Statement of case on application for warrant.**

The justices may state a case under the Magistrates' Courts Act 1952 when called upon to issue a warrant of distress under this Part of this Act.

**99 Execution of warrant of distress.**

- (1) A warrant of distress under this Part of this Act may be directed to the rating authority, to the constables of the police area in which the warrant is issued and to such other persons, if any, as the magistrates' court issuing the warrant may think fit, and the warrant shall authorise the persons to whom it is directed to levy the amount which the person against whom the warrant is issued is liable to pay by distress and sale of his goods and chattels.
- (2) The foregoing provisions of this Part of this Act shall not affect the operation of any enactment which protects goods and chattels of any class from distress or which restricts in any other manner the right to obtain a warrant of distress or its execution.
- (3) A warrant of distress under this Part of this Act may be executed anywhere in England or Wales by any person to whom it is directed or by any constable acting within his police area.
- (4) The forms of warrant of distress in Schedule 12 to this Act, or forms to the like effect, may be used in proceedings under this Part of this Act and, to save expense, one warrant of distress may be issued against any number of persons in default, as in the second of the said forms.
- (5) Any person aggrieved by a distress under this Part of this Act for a rate may appeal to the next court of quarter sessions for the area where the rate was made and the appeal shall be heard and finally determined by that court.
- (6) A distress under this Part of this Act shall not be deemed to be unlawful on account of any defect or want of form in the rate or assessment or in the warrant of distress and no person making the distress shall be deemed a trespasser on that account.
- (7) No person making a distress under this Part of this Act shall be deemed to be a trespasser from the beginning on account of any subsequent irregularity in the execution of the warrant of distress, but a person who has sustained special damage

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by reason of the irregularity may recover full satisfaction for the special damage (and no more) by proceedings in trespass or otherwise.

#### **100 Costs of obtaining warrant of distress.**

- (1) The magistrates' court issuing a warrant of distress under this Part of this Act may, if it thinks fit, include in the warrant an order that such sum as it may deem reasonable for the costs incurred in obtaining the warrant shall be levied under the warrant.
- (2) This section shall have effect subject to the restriction on the allowance of costs imposed by the Poor Rates Recovery Act 1862 (which, in a case where several rates of the same or different kinds are due from the same person, authorises their inclusion in one warrant of distress or other document and directs that no costs be allowed if several such documents are used where one would be enough).

#### **101 Charges for levying distress.**

- (1) The Minister may make an order regulating the charges in respect of, and incidental to, the levying of distress for rates; and a warrant of distress under this Part of this Act may provide that the charges attending the distress, to the amount authorised by the order, shall be levied under the warrant.
- (2) Without prejudice to the generality of the foregoing subsection, an order under this section may include provision as to charges where, in pursuance of an agreement in that behalf, the goods distrained are not removed from the premises where the distress is levied, whether any person is left in physical possession of the goods or not.
- (3) An order under this section may contain such incidental and supplementary provisions (including provisions as to the settlement of disputes with respect to any charges to which the order relates) as may appear to the Minister to be necessary or expedient for the purposes of the order.

#### **102 Imprisonment in default of sufficiency of distress.**

- (1) If the person charged with the execution of a warrant of distress for levying a sum to which some other person has been rated makes a return to the magistrates' court that he could find no goods or chattels (or no sufficient goods or chattels) on which to levy the sums directed to be levied under the warrant on that other person's goods and chattels, a magistrates' court may, if it thinks fit, and subject to the provisions of section 103 of this Act, issue a warrant of commitment against that other person.
- (2) A warrant of commitment under this section may be directed to the rating authority, to the constables of the police area in which the warrant is issued and to such other persons, if any, as the magistrates' court issuing the warrant may think fit; and the warrant may be executed anywhere in England or Wales by any person to whom it is directed or by any constable acting within his police area.
- (3) The warrant of commitment shall be made not only for non-payment of the sum alleged to be due for rates but also for—
  - (a) such costs incurred in obtaining the warrant of distress as may have been included in the warrant of distress;
  - (b) the charges attending the distress ; and



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- (c) the costs of commitment;  
and the said costs and charges shall be stated in the warrant of commitment.
- (4) The form of warrant of commitment in Schedule 12 to this Act, or a form to the like effect, may be used in proceedings under this Part of this Act.
- (5) The order in the warrant of commitment shall be that the said person be imprisoned for a time therein specified but not exceeding three months, unless the sums mentioned in the warrant shall be sooner paid ; but if payment is made in accordance with rules under section 15 of the Justices of the Peace Act 1949 of part of the said sums mentioned in the warrant, the period of imprisonment shall be reduced by such number of days as bears to the total number of days in the period specified in the warrant less one day the same proportion as the amount so paid bears to so much of the said sums as was due at the time when the period of imprisonment was imposed; and in calculating the reduction required under this subsection any fraction of a day shall be left out of account.
- (6) A single warrant of commitment shall not be issued under this section against more than one person.

### **103 Inquiry as to means before issue of warrant of commitment.**

- (1) Section 102 of this Act shall have effect subject to and in accordance with the following provisions:—
  - (a) on the application for the issue of a warrant for the commitment of any person, the magistrates' court shall make inquiry in his presence as to whether his failure to pay the sum to which he was rated and in respect of which the warrant of distress was issued was due either to his wilful refusal or to his culpable neglect;
  - (b) if the magistrates' court is of opinion that the failure of the said person to pay the said sum was not due either to his wilful refusal or to his culpable neglect, it shall not issue the warrant.
- (2) Where on the application no warrant of commitment is issued, the magistrates' court may remit the payment of any sum to which the application relates, or of any part of that sum.
- (3) Where on the application no warrant of commitment is issued, the application may be renewed, except so far as regards any sum remitted under subsection (2) of this section, on the ground that the circumstances of the person to whom the application relates have changed.
- (4) A statement in writing to the effect that wages of any amount have been paid to a person during any period, purporting to be signed by or on behalf of his employer, shall be evidence of the facts therein stated in any proceedings taken before a magistrates' court under this Part of this Act against that person.

### **104 Attendance of defaulter for purposes of inquiry.**

- (1) For the purpose of enabling inquiry to be made in . his presence as to the conduct and means of a person in relation to whom a return of insufficiency of distress has been made a mentioned in section 102(1) of this Act, a justice of the peace having jurisdiction in the petty sessions area in which the return is made may at any time issue a summons to that person to appear before a magistrates' court having jurisdiction

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under this Part of this Act and, if he does not appear in obedience to the summons, may issue a warrant for his arrest or, without issuing a summons, issue in the first instance a warrant for his arrest.

- (2) Where a warrant is issued under this section, then, unless the sum in respect of which the warrant is issued is sooner paid to the police officer holding the warrant, the warrant may be executed in the like manner, and the like proceedings may be taken for the execution thereof, in any part of the United Kingdom, as if it had been a warrant of arrest issued under section 15 of the Magistrates' Courts Act 1952.

#### **105 Abatement of proceedings on payment of rate and costs.**

- (1) If after proceedings have been taken under this Part of this Act against a person to compel payment of any sum for rates, but not after he has been imprisoned in default of a sufficiency of distress, that person pays or tenders to the rating authority, or to some other person authorised to receive the rates, the sum sought to be recovered together with the amount of all costs and charges up to that time incurred in the proceedings, the rating authority or other person shall accept the amount so paid or tendered and no further proceedings shall be taken for the recovery thereof.
- (2) If after the issue of a warrant of distress under this Part of this Act for a rate the person against whom it is issued tenders the amount of the rate before any levy is made, he shall nonetheless be liable to pay the cost of the warrant and of any person for his attendance to make the levy.

#### **106 Jurisdiction of justices.**

- (1) Subject to the provisions of section 104(1) of this Act, justices of the peace may act under the provisions of this Part of this Act as respects a rate if they are justices appointed for an area which comprises the rating area or, in Greater London, a part of the rating area.
- (2) Subject to any enactment in any other Act authorising a stipendiary magistrate or other person to act by himself, a magistrates' court shall not hear a summons for the issue of a warrant of distress under this Part of this Act, or entertain an application for a warrant of commitment under this Part of this Act, or hold an inquiry as to means on such an application, except when composed of at least two justices.

#### **107 Application of other Acts.**

- (1) For the purposes of section 122(3) of the Magistrates' Courts Act 1952 (under which enactments passed before 16th December 1949 may be amended by rules governing the procedure of magistrates' courts), this Part of this Act shall be deemed to have been passed before that date.
- (2) Nothing in the Distress (Costs) Act 1817, as extended by the Distress (Costs) Act 1827 (which make provision as to the costs and expenses chargeable in respect of the levying of certain distresses) shall apply to distress for rates.

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## PART VII

### MISCELLANEOUS AND GENERAL

#### 108 Inspection of documents.

- (1) Any ratepayer (whether a ratepayer in the rating area to which the documents relate or in some other area) and any valuation officer (for whatever area) may at all reasonable times, on payment in the case of a document which is more than ten years old of the prescribed fee, and in any other case without payment, inspect and take copies of and extracts from—
  - (a) any valuation list, whether prepared under Part V of this Act, under Part III of the Local Government Act 1948, or under the Rating and Valuation Act 1925 ;
  - (b) any draft list prepared under the said Act of 1925;
  - (c) any notice of objection, proposal or notice of appeal with respect to any such valuation list;
  - (d) minutes of the proceedings of any local valuation court constituted under the said Part V or Part III;
  - (e) any record of totals prepared under the said Act of 1925;
  - (f) any valuation made by a valuer appointed by an assessment committee constituted under the said Act of 1925;
  - (g) minutes of the proceedings under the said Act of 1925 of any such assessment committee ;
  - (h) minutes of the proceedings under this Act or the said Act of 1925 of any rating authority.
- (2) If any person having the custody of any document to which subsection (1) of this section applies—
  - (a) obstructs any person in making any inspection or taking a copy thereof or extract therefrom which he is entitled to make under this section ; or
  - (b) demands, when not authorised under this Act, a fee for allowing him so to do, he shall on summary conviction be liable for each offence to a fine not exceeding five pounds.
- (3) For the purposes of this section the expression " ratepayer " includes an occupier who pays a rent inclusive of rates. and also includes any person authorised by a ratepayer to act on his behalf under this section.

#### 109 Service of notices, etc.

- (1) Any notice, demand note, application, summons, order or other document of any description required or authorised to be sent, given, made or served under or for the purposes of this Act may be sent, given, made or served either—
  - (a) by delivering it to the person to or on whom it is to be sent, given, made or served; or
  - (b) by leaving it at the usual or last known place of abode of that person, or in the case of a company at its registered office; or
  - (c) by forwarding it by post addressed to that person at his usual or last known place of abode, or in the case of a company at its registered office; or

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- (d) by delivering it to some person on the premises to which it relates or (except in the case of a summons) if there is no person on the premises to whom it can be so delivered, then by fixing it on some conspicuous part of the premises ; or
  - (e) without prejudice to the foregoing provisions of this subsection, where the hereditament to which the document relates is a place of business of the person to or on whom it is to be sent, given, made or served, by leaving it at, or forwarding it by post addressed to that person at, the said place of business.
- (2) Any such document as aforesaid by this Act required or authorised to be served on the owner or occupier of any premises may be addressed by the description of " owner " or " occupier " of the premises (naming them) without further name or description.
- (3) Any such document as aforesaid—
- (a) if required or authorised for the purposes of this Act to be sent, given, made or transmitted to or served on any public or local authority shall be deemed to be duly sent, given, made, transmitted or served if in writing and delivered at or sent by post to the office of the authority addressed to that authority or to their clerk;
  - (b) if required or authorised to be sent, given, made, transmitted or served under this Act by any authority or body shall be sufficiently authenticated if signed by the clerk of the authority or body.
- (4) Any notice required by this Act to be served on the valuation officer need not name the valuation officer but may describe him as the valuation officer for the rating area in question, without further description, and may be served by post.
- (5) The foregoing provisions of this section shall be without prejudice to paragraph 8(6) of Schedule 1 to this Act and to the application to the service of documents under Part VI of this Act of any rules made under section 15 of the Justices of the Peace Act 1949.
- (6) In this section, the expression " local authority " means any body having power to levy a rate or to issue a precept to a rating authority.

#### **110 Inquiries.**

The Minister may direct any inquiries to be held by his I inspectors which he might have directed to be so held under section 61(1) of the Rating and Valuation Act 1925 if this Act had not been passed.

#### **111 Interest in municipal property not to disqualify.**

The interest of any council in any property of which I they or the corporation for which they act are owners or occupiers shall not disqualify the council or any member thereof for acting under this Act in relation to that property.

#### **112 Treatment of certain payments.**

Any sums received under section 32(5) of this Act—

- (a) where received by the council of a borough or urban p district, shall be receipts for the benefit of the whole of the borough or district;
- (b) where received by the council of a rural district, shall be receipts in respect of general expenses;

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and any other sums received under this Act by any authority, not being receipts from a rate, shall be applied in the reduction of the expenses of the authority under this Act.

### **113 Power to make rules.**

- (1) The Minister, after consultation with any local authority or association of local authorities with whom consultation appears to him to be desirable, may by rules—
  - (a) prescribe anything which by this Act is to be prescribed and the form of any rate, demand note, valuation list, statement, return or other document whatsoever which is required or authorised to be used under or for the purposes of this Act;
  - (b) make any provision required by section 14(1) of this Act to be made by rules ;
  - (c) make provision as to the manner in which the product of a rate of one penny in the pound for any area is to be estimated or determined for such purposes of this Act and of any other Act, whether passed before or after this Act, as may be specified by the rules.
- (2) Rules made by virtue of subsection (1)(c) of this section may—
  - (a) make different provision for different purposes ;
  - (b) repeal any provisions of, or of an instrument made under, this Act or any Act passed before 13th December 1966 which the Minister considers will become unnecessary in consequence of the rules ;
  - (c) amend any provisions of, or of an instrument made under, this Act or any Act passed before 13th December 1966 in such manner as the Minister considers appropriate in consequence of the rules ;
  - (d) provide that the provisions of any instrument having effect by virtue of an enactment repealed or amended by the rules shall continue in force as if they were contained in the rules.
- (3) Any rules made under this section shall be subject to annulment in pursuance of a resolution of either House of Parliament.

### **114 Rules, regulations and orders-general provisions.**

- (1) Any power to make rules, regulations or orders under this Act shall be exercisable by statutory instrument.
- (2) Any regulations made under this Act shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- (3) Any order made under any provision of this Act other than section 52(1) may be varied or revoked by a subsequent order under that provision.

### **115 Interpretation.**

- (1) In this Act, except where the context otherwise requires, the following expressions have the following meanings respectively, that is to say—
  - " agricultural land " has the meaning assigned by section 26(3) of this Act;
  - " charges ", in Part VI of this Act, includes fees and expenses;
  - " clerk ", in relation to any authority or body, includes any officer of the authority or body authorised by them to act on their behalf either generally or in relation to any particular matter;

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" the Commissioners " means the Commissioners of Inland Revenue;

" dwelling-house " means a hereditament which, in accordance with Schedule 13 to this Act, is used wholly for the purposes of a private dwelling or private dwellings;

" excepted rate " means any of the following, that is to say—

- (a) any rate which is assessed under any commission of sewers, or in respect of any drainage, wall, embankment, or other work for the benefit of the land;
- (b) any rate of the description commonly known as a church rate, a tithe rate, or a rector's rate, or any other rate of a similar character ;
- (c) any rate which is leviable by the conservators of a common;
- (d) any rate payable by consumers for a supply of water;
- (e) any rate of the description commonly known as a garden rate or square rate, if levied by any persons other than a rating authority;

" hereditament " means property which is or may become liable to a rate, being a unit of such property which is, or would fall to be, shown as a separate item in the valuation list;

" local Act " includes a provisional order confirmed by Act of Parliament;

" the Minister " means, subject to subsection (2) of this section, the Minister of Housing and Local Government ;

" owner "—

- (a) except in, or in connection with, section 49, 50, 55 or 56 of this Act and except in section 60 of or Schedule 1 to this Act, means any person for the time being receiving or entitled to receive the rack-rent of the lands or premises in connection with which the word is used, whether on his own account or as agent or trustee for any other person, or who would so receive or be entitled to receive that rent if the lands or premises were let on a rack-rent;
- (b) in, or in connection with, the said section 49, 50, 55 or 56, means the person who is, or if the hereditament in connection with which the word is used were occupied would be, entitled to receive the rent payable in respect thereof or, where that hereditament is occupied free of rent, the person by whose permission it is so occupied;

" prescribed " means prescribed by rules made under section 113 of this Act;

" profits basis ", in relation to the valuation of a hereditament, means the ascertainment of the value of that hereditament by reference to the accounts, receipts or profits of an undertaking carried on therein;

" rate ", subject to section 2(5) of this Act, and except in sections 1 and 2 of this Act and in the expression " excepted rate ", means the general rate and, in the application of Part VI of this Act to the City of London, includes the St. Botolph tithe rate, that is to say, any rate made and levied by the Common Council or the Corporation of the City under the powers transferred to them by the City of London (Tithes and Rates) Act 1910; and cognate expressions shall be construed accordingly, so, however, that this definition shall not affect the construction of the expression " usual tenant's rates " in this Act, and that expression shall be construed as if this Act had not been passed;

" rate period " means a year or part of a year, being a year or part for which a rate is made ;

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" ratepayer " means a person who is liable to any rate in respect of property entered in any valuation list;

" rating area " and " rating authority " shall be construed in accordance with section 1(1) of this Act;

" rating district "—

(a) in relation to Greater London, means a rating area and, subject to paragraph S(1)(b) of Schedule 4 to this Act, includes any part of a rating area which is subject (otherwise than in respect of a garden or square or by reason of any provision of the City of London (Tithes and Rates) Act 1910 or the City of London (Tithes) Act 1947) to separate or differential rating;

(b) in relation to any other area, subject to any alteration of area made by or in pursuance of any Act, means a place which immediately before the commencement of this Act was a parish within the meaning and for the purposes of the Rating and Valuation Act 1925;

" rebate application " means an application under section 49 of this Act;

" rebate period " has the meaning assigned by section 49(1) of this Act;

" the Temples " means the Inner Temple and the Middle Temple;

" valuation list ", in relation to any rating area, means the valuation list maintained for that area under Part V of this Act;

" valuation officer ", in relation to a valuation list, a rating area or any premises, means any officer of the Commissioners who is for the time being appointed by the Commissioners to be the valuation officer or one of the valuation officers, or to be the deputy valuation officer or one of the deputy valuation officers, in relation to that list, the valuation list for that rating area or the valuation list for the rating area in which those premises are situated, as the case may be ;

" year " means a period of twelve months beginning with 1st April.

(2) In the application to Wales and Monmouthshire of the following provisions (and, notwithstanding anything in article 2(1) of the Secretary of State for Wales and Minister of Land and Natural Resources Order 1965, in those provisions only) of this Act, namely, sections 13, 15, 40(10), 68(2), 88(4), 91, 92, 94(4), 110 and 117(9), and paragraph 10(1) of Schedule 4, any reference therein to the Minister shall be construed as a reference to the Secretary of State; and in the application of the said section 88(4) or the said paragraph 10(1) in relation to a hereditament falling partly but not wholly in Wales and Monmouthshire, any reference therein to the Minister shall be construed as references to the Minister of Housing and Local Government and the Secretary of State acting jointly.

(3) For the purposes of sections 49 and 50 of this Act, a hereditament which is not a dwelling-house shall be deemed to be used mainly for the purposes of a private dwelling or private dwellings—

(a) if it appears to the rating authority that, having regard to all the circumstances at the relevant date, that is to say—

(i) for the purposes of a rebate application, the date of the making of the application; or

(ii) for the purposes of a notice under section 50(1) of this Act, the date of the giving of the notice,

the proportion of the rateable value of the hereditament as shown in the valuation list in force at that date which is attributable to the part of the

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- hereditament used for the purposes of a private dwelling or private dwellings is greater than the proportion thereof which is attributable to the part used for other purposes; or
- (b) for the purposes of a rebate application in respect of a hereditament or any part thereof, if at the date of the making of the application either—
- (i) a rebate under the said section 49 in respect of the rebate period in question has already been granted to some other person entitled to make a rebate application in respect of that hereditament or any part thereof; or
  - (ii) a notice under the said section 50(1) is for the time being in force in respect of the hereditament; or
- (c) for the purposes of a notice under the said section 50(1), if at the date of the giving of the notice a rebate under the said section 49 is for the time being payable in respect of the hereditament or any part thereof.
- (4) For the purposes of this Act and of any other Act, whether passed before or after this Act, a proposal to alter a valuation list shall be taken to be settled when an alteration is made in the list so as to give effect to the proposal, or to an agreement made in consequence of the proposal, or when proceedings on an appeal against, or a reference to arbitration relating to, an objection to the proposal (including any proceedings consequent on such an appeal or reference to arbitration) are finally determined, or when the proposal is withdrawn, whichever first occurs.
- (5) Any reference in this Act to the alteration of a valuation list includes a reference to the insertion in the list, or the deletion from the list, of a hereditament.
- (6) Except in so far as the context otherwise requires, a reference in this Act to an enactment or instrument shall be construed as a reference to that enactment or instrument as amended or extended by or under any other enactment or instrument, including any enactment contained in this Act.

## **116 Construction of references etc.**

- (1) Subject to the provisions of this Act, all enactments relating to the poor rate which were in force immediately before the commencement of this Act, including enactments relating to appeals against a poor rate, shall, so far as not repealed by this Act or by the Local Government Act 1966, apply in relation to the general rate.
- (2) References in any Act or other document to any rate which is a rate in lieu of which a general rate under this Act is levied or in lieu of which an amount is leviable together with, and as an additional item of, the general rate shall, unless the context otherwise requires, be construed as references respectively to the general rate and the additional item thereof.
- (3) References in any Act or other document to gross value or gross estimated rental or to net annual value or rateable value as determined by valuation lists made under the Union Assessment Acts 1862 to 1880 or as shown in, or ascertained in accordance with, the Acts relating to the basis or standard of county rates shall, unless the context otherwise requires, be construed as references to gross value or net annual value, as the case may be, as ascertained under section 19 of this Act.
- (4) References in any Act or other document to assessable value shall, except where the term is used in relation to income tax, be construed as references to rateable value as ascertained under this Act.



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- (5) References in any Act or other document to the valuation list or supplemental list under the said Acts of 1862 to 1880 shall, unless the context otherwise requires, be construed as references to the valuation list under this Act.
- (6) So much of any Act or other document as refers, or as immediately before the commencement of this Act fell to be construed as referring, expressly or by implication—
- (a) to, or to the Act containing, any enactment repealed and re-enacted by this Act; or
  - (b) to, or to the instrument containing, any instrument or provision of an instrument specified in Part II of Schedule 14 to this Act,
- shall, if and so far as the context permits, be construed as referring to, or as the case may require to the corresponding provision of, this Act.
- (7) Without prejudice to the generality of subsection (6) of this section—
- (a) any enactment which refers to the procedure for enforcing payment of poor rate, or to any part of that procedure, shall be construed as referring to the procedure prescribed by Part VI of this Act, or to the corresponding part of that procedure ; and
  - (b) the reference in rule 45 of the Magistrates Courts Rules 1952 to section 67(2) of the Magistrates Courts Act 1952 shall include a reference to section 102(5) of this Act.
- (8) Any reference in any Act passed before this Act to a parish shall, unless the contrary intention appears, be construed as a reference to an area which is a rating district within the meaning of this Act, except that—
- (a) it shall not include any area which, under section 68(4) of the Rating and Valuation Act 1925, was a parish within the meaning and for the purposes of that Act only by reason of being a contributory place or an area otherwise subject to separate or differential rating ;
  - (b) it shall not include a rating district consisting of part only of a rating area in Greater London except when used in an enactment relating to rating or valuation.
- (9) In section 2(7) of the Rating and Valuation Act 1925, for the words " an urban rating area ", and, in paragraph 5(a) of Schedule 2 to the Licensing Act 1964, for the words " an urban parish ", there shall be substituted the words " a rating area other than a rural district ".
- (10) In Schedule 1 to the Local Government Act 1966—
- (a) in paragraph 6 of Part II, for the reference to rules under section 25 of that Act there shall be substituted a reference to rules made by virtue of section 113(1) (c) of this Act;
  - (b) in paragraph 1 of Part III, for the reference to section 6 of that Act there shall be substituted a reference to section 48 of this Act.

## **117 Repeals and savings.**

- (1) The enactments specified in Part I of Schedule 14 to this Act are hereby repealed to the extent respectively specified in the third column of that Schedule; and the instruments or parts of instruments specified in Part II of that Schedule are hereby revoked.

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- (2) The following enactments, namely, the Rating (Interim Relief) Act 1964 and section 47 of this Act, are hereby repealed as from 1st April 1968 except as respects any period before that date; but nothing in this Act shall affect the operation of the said Act of 1964 as respects any such period.
- (3) Any instrument in force at the commencement of this Act and made or having effect as if made under any enactment repealed by and re-enacted in this Act, and anything whatsoever done under or by virtue of any such enactment, shall be deemed to have been made or done under or by virtue of the corresponding provision of this Act; and anything begun under any such enactment may be continued under this Act as if begun under this Act.
- (4) Any question with respect to the matters dealt with by this Act arising in respect of, or of a liability incurred during, any period before the commencement of this Act shall be determined as if this Act had not been passed.
- (5) Subject as otherwise expressly provided in this Act, nothing therein contained shall affect—
  - (a) the principles on which hereditaments are to be valued or any privilege or any provision for the making of a valuation on any exceptional principle; or
  - (b) any exemption from or privilege in respect of rating conferred by any local Act or order; or
  - (c) any provision in any local Act under which the owner of a hereditament is liable to pay or bear a portion of any rate in relief of the occupier without being entitled to any commission, reduction, or allowance in respect of that liability; or
  - (d) any statutory provision authorising appointment of a person to raise a rate on default being made by a local authority in performing any duty or making any payment.
- (6) Subsection (5) of this section shall not apply to any exemption or privilege conferred by a local Act or order passed or made before 22nd December 1925 unless that exemption or privilege either—
  - (a) is continued in operation by a scheme such as is mentioned in subsection (7) of this section which is for the time being in force; or
  - (b) was enjoyed in practice immediately before the commencement of this Act; and, without prejudice to subsection (12) of this section, paragraphs (b) to (d) of the said subsection (5) shall not apply to the inner London boroughs, the City of London or the Temples.
- (7) Notwithstanding anything in this Act or in the provisions with respect to county roads of the Highways Act 1959, but subject to subsections (8) and (9) of this section, any scheme such as is mentioned in section 64(2) of the Rating and Valuation Act 1925 or section 301 of the said Act of 1959 for the purpose of securing the continued operation of any exemption from or privilege in respect of rating, being a scheme in force immediately before the commencement of this Act, shall continue in force and have effect as if included in this Act.
- (8) In the case of any hereditament the rating authority (or, where the exemption continued is an exemption from a highways rate, the council of the county in which the hereditament is situated) and all persons interested in the hereditament may agree that any privilege or exemption in respect of that hereditament continued by any such

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scheme as is mentioned in subsection (7) of this section shall be surrendered and extinguished in consideration of such payments as may be agreed between them.

- (9) The Minister may, on an application in that behalf made by any person affected by a scheme such as is mentioned in subsection (7) of this section and after publishing notice of the proposed order in such manner as he thinks proper, by order vary or amend the scheme as he thinks proper; but if any person, being a person who will in the opinion of the Minister be affected by the proposed order, gives notice in writing to the Minister that he objects to the proposed order—
- (a) the Minister shall, before making the order, direct a local inquiry to be held for the purpose of determining whether the order ought or ought not to be made; and
  - (b) if the Minister after receiving the report of the inquiry is of opinion that the order ought to be made either as originally proposed by him or with any variations or modifications, he may make the order accordingly, but, unless the objection is withdrawn, the order shall be a provisional order only and shall not be of any validity unless and until it has been confirmed by Act of Parliament
- (10) Any of the following instruments in force immediately before the commencement of this Act, that is to say—
- (a) any order made under section 66 of the Rating and Valuation Act 1925 adapting the provisions of any local Act;
  - (b) any order made under section 70(3) of the Local Government Act 1948 for the continuance in force of any provision of any local Act;
  - (c) any regulations made under section 71(a) to (c) of the said Act of 1948,
- shall continue in force in the like manner, subject to the like power of revocation or variation, as if the said section 66, 70(3) or 71(a) to (c), as the case may be, had been re-enacted in this Act.
- (11) Notwithstanding the repeal by this Act of section 5(4) of the Rating and Valuation Act 1961, section 41(2) of the Pipe-lines Act 1962 and section 3(7) of the Gas Act 1965, the Schedule to the Plant and Machinery (Rating) Order 1960 shall continue to have effect as amended by virtue of the said sections 5(4), 41(2) and 3(7).
- (12) Nothing in this Act shall affect the operation of any provision of a local Act or order so far as that provision was in force immediately before the commencement of this Act.
- (13) The provisions of this section and of sections 107 and 116 of this Act shall be without prejudice to the general application to this Act of section 38 of the Interpretation Act 1889 (which relates to the effect of repeals).

## **118 Application to Isles of Stilly.**

- (1) Subject to any order under subsection (2) of this section, references in this Act to a rating area or rating authority shall, in relation to the Isles of Stilly, be construed as references respectively to those Isles and to the Council of those Isles.
- (2) The Minister may by order direct that the provisions of this Act shall apply to the Isles of Stilly subject to such exceptions, adaptations and modifications, if any, as may be specified in the order.

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**119 Short title, extent and commencement.**

- (1) This Act may be cited as the General Rate Act 1967.
- (2) This Act except section 104(2) and the repeal of section 9(2) of the Distress for Rates Act 1960 shall not extend to Northern Ireland.
- (3) This Act, except as aforesaid and except for paragraph 6 of Schedule 5, shall not extend to Scotland.
- (4) This Act shall come into force on such day as the Minister of Housing and Local Government may by order appoint, not being earlier than whichever of the following dates is the latest, that is to say—
  - (a) 1st April 1967 ;
  - (b) the day appointed under section 38(1) of the Local Government Act 1966;
  - (c) the date of commencement of the first order to be made under section 118(2) of this Act.