



General Rate Act 1967

1967 CHAPTER 9

PART III

LIABILITY, VALUATION, RELIEFS, ETC.

Miscellaneous exemptions and reliefs

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.