



Rating (Caravan Sites) Act 1976

1976 CHAPTER 15

Provisions for England and Wales

1 Rating of caravan sites in England and Wales

- (1) Where in a caravan site in England or Wales having an area of not less than 400 square yards pitches for leisure caravans are separately occupied by persons other than the site operator so that a pitch so occupied is a separate hereditament for purposes of rating within the meaning of the General Rate Act 1967, the valuation officer, if he thinks fit, may in the valuation list treat all or any of those pitches as forming a single hereditament together with so much, if any, of the site as is in the occupation of the site operator.
- (2) For purposes of this section a caravan pitch (and any area comprising it) shall be taken as including the caravan for the time being on the pitch if, but only if, apart from this section, the caravan would be included as part of a rateable hereditament.
- (3) Where any area of a caravan site is under subsection (1) above treated as a single hereditament, it shall, for the purposes of rating (within the meaning of the General Rate Act 1967), be deemed to be a single hereditament in the occupation of the site operator.
- (4) In relation to that hereditament section 19(2) of the General Rate Act 1967 (which makes special provision as to ascertaining rateable value in the case of hereditaments consisting of one or more houses or other non-industrial buildings) shall not in any case apply; but in determining whether the hereditament is a mixed hereditament for purposes of section 48 of that Act (under which the rates on dwelling houses and mixed hereditaments are to be reduced by reference to the domestic element of the rate support grant) any caravan pitches which are separately occupied by persons other than the site operator but are included in the hereditament by virtue of this section shall be treated as used for purposes of private dwellings notwithstanding the exclusion by section 48(5) of sites for movable dwellings.

Where by virtue of this subsection a hereditament is for purposes of section 48 of the General Rate Act 1967 a mixed hereditament as at the 1st April in any year, it shall be treated as being a mixed hereditament throughout the rating year beginning with

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that date, notwithstanding that it appears to the rating authority or is determined to have ceased to be one.

- (5) For purposes of any proposal for the alteration of the valuation list made by the valuation officer by virtue of subsection (1) above the hereditament shall be treated as in the occupation of the site operator, and in section 70(2) of the General Rate Act 1967 (which confers on owners and occupiers the right to object to a proposal) the reference to any part of the hereditament shall be omitted.
- (6) Where a valuation list is altered by virtue of subsection (1) above so as to include an area of a caravan site as a single hereditament, any item comprised in that hereditament and separately entered in the list may be deleted from the list without any proposal being made to delete it; and a deletion so made shall have effect as from the same date as the alteration of the list to include the single hereditament.
- (7) Where any area of a caravan site is under subsection (1) above treated as a single hereditament, or where the valuation officer has made a proposal for the alteration of the valuation list in order that it shall be so treated, a proposal for there to be omitted from the hereditament and entered separately in the valuation list a caravan pitch occupied by a person other than the site operator may be made by that person if the pitch would fall to be separately entered in the list but for this section; and in the General Rate Act 1967 section 69(4) and (5) and sections 70 to 74 shall apply in relation to a proposal under this subsection as they apply in relation to a proposal under section 69.
- (8) Where at the date on which a drainage rate is made under Part IV of the Land Drainage Act 1930 for any internal drainage district or sub-district land situated wholly or partly within the district or sub-district is included in the valuation list as a single hereditament by virtue of subsection (1) above, that land or the part so situated may be treated as a single hereditament for purposes of the drainage rate; and as regards any period for which an area of a caravan site is rated as a single hereditament by virtue of this subsection, the site operator for the time being shall be deemed to be the occupier of that area for purposes of sections 24 to 31 of the Land Drainage Act 1930 and any other enactment referring to drainage rates under that Act, including Schedule 3 to that Act (which relates to qualification of electors to and members of internal drainage boards).
- (9) This section shall have effect for any rate period (within the meaning of the General Rate Act 1967) beginning after the end of March 1976; and any proposal of the valuation officer made during the year beginning with the 1st April 1976, if it could have been made on that date had this section been then in force, may be made so as to have effect as of that date, and section 79 of the General Rate Act 1967 (which relates to the effect of alterations in the valuation list) shall apply accordingly.