## **RATING (VALUATION) ACT 1999**

## **EXPLANATORY NOTES**

## THE ACT

## Savings from retrospective effect

- 28. Section 2(3) creates an exception to the retrospective effect of section 2(2) in respect of cases where proposals by ratepayers and others to alter existing rating lists were made to the valuation officer before 12th March 1998, the day after that on which the Lands Tribunal decision in Benjamin (VO) v. Anston Properties Ltd. was published. The ratepayers protected by this saving include the ratepayer in that case.
- 29. In such a case, unless the proposal had been withdrawn or finally disposed of (whether by alteration of the list, or decision on appeal) before 11th March 1998, the proposal is to be dealt with on the basis that the rateable value of the hereditament in question may be estimated on the basis of the actual state of repair of the hereditament. Proposals made on or after 12th March are (unless they relate to a hereditament which is the subject of an earlier proposal which is still unsettled at that date) to be dealt with according to the assumption that the hereditament is in a state of reasonable repair. The current rules about the circumstances in which proposals for alterations may be made are contained in the Non-Domestic Rating (Alteration of Lists and Appeals) Regulations 1993, S.I. 1993/291, as amended. The 1993 Regulations came into force on 1st April 1993, and superseded, with savings, the Non-Domestic Rating (Alteration of Lists and Appeals) Regulations 1990, S.I. 1990/582, as amended.