



Rating and Valuation Act 1961

1961 CHAPTER 45

PART I

GENERAL PROVISIONS AS TO VALUATION AND RATING

Valuation Provisions

1 Rating of industrial and freight-transport hereditaments

No reduction in rateable value shall be made under section sixty-eight of the Local Government Act, 1929 (which provided for relief from rates in respect of industrial and freight-transport hereditaments) for the purposes of valuation lists coming into force after the passing of this Act.

2 Power to reduce rateable value of dwelling-houses, etc., for the purposes of first new valuation lists

- (1) If the Minister by order so provides, then for the purposes of the first valuation lists coming into force after the passing of this Act the rateable value of—
 - (a) any such hereditament as is mentioned in subsection (1) of section two of the Valuation for Rating Act, 1953 (which relates to dwelling-houses and certain other private premises), or
 - (b) a hereditament falling within paragraphs (a) and (b) of subsection (1) of section four of the said Act of 1953 (which relates to hereditaments partly used as private dwellings) and not excluded by subsection (4) of that section, shall be the amount produced by deducting from the net annual value of the hereditament such percentage of that value as may be prescribed by the order for paragraph (a) or (b) of this subsection, as the case may be.
- (2) In prescribing a percentage for paragraph (a) or (b) of the foregoing subsection the Minister may make different provision according to the administrative county or county borough in which a hereditament is situated.

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In this subsection the reference to a county includes a reference to the Isles of Scilly.

- (3) An order under this section shall not have effect unless approved by a resolution of each House of Parliament.

3 Valuation of certain hereditaments hitherto valued by reference to profits, etc.

- (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.

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.

- (3) Any order under this section applying to any hereditament falling within any paragraph of the foregoing subsection, 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 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 enactments 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 such enactment.
- (7) No order under this section shall have effect unless approved by a resolution of each House of Parliament.

- (8) No order under this section shall have effect for the purposes of valuation lists in force at the passing of this Act.

4 Valuation of county and voluntary school premises

- (1) The Ministers may make regulations providing that, for the purposes of any valuation lists coming into force after the passing of this Act, being lists to which the regulations apply, the gross value of county and voluntary schools of any prescribed class shall be ascertained in accordance with provisions of the regulations—
- (a) requiring the Minister of Education 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 lists ;
 - (b) providing for the determination for any school of that class of an amount equal to the product—
 - (i) of a standard gross value for each such place, being a prescribed percentage of the amount certified under the foregoing paragraph, and
 - (ii) of 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 the foregoing paragraph 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, and any statutory instrument containing such regulations shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- (4) In this section " county school " and " voluntary school " have the same meanings as in the Education Act, 1944, " the Ministers " means the Minister and the Minister of Education, and " prescribed " means prescribed by regulations under this section.

5 Amendments as to plant and machinery to be included in hereditament

- (1) The Minister may by order provide for excluding from the plant and combinations of plant and machinery which are to be treated as comprised in Class 4 in the Third Schedule to the Act of 1925 (the Schedule which describes the classes of machinery and plant to be deemed to be part of a hereditament for rating purposes) any item or part of an item which satisfies the following conditions :—
- (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

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- (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.
- (2) An order under the foregoing 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 the foregoing subsection for different cases.
- (3) Any statutory instrument containing an order under this section shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- (4) In the proviso to Class 1 in the Third Schedule to the Act of 1925 (which excludes process plant from that class notwithstanding that it is used in connection with the process for the purpose of heating, cooling, ventilating, lighting, supplying water or protecting from fire) and in the proviso (to the like effect) in Class 1B in the Schedule to the Plant and Machinery (Rating) Order, 1960, after the word " lighting " there shall be inserted the word " draining ".

6 Adjustment of gross value by reference to provision of or payment for services, etc.

- (1) The following provisions of this section shall have effect for the purpose of ascertaining 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 (hereinafter referred to as the standard hereditament) and either or both the following conditions are fulfilled, that is to say, 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 the tenant, in addition to the rent, contributes towards the cost of any such services.
- (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.

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- (4) Nothing in the foregoing subsection 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 twenty-four of the Act of 1925 is treated as part of those premises for rating purposes or would be so treated if those premises were a rateable hereditament.
- (6) In the definition of " gross value " in section sixty-eight of the Act of 1925, the proviso (which provides that no account shall be taken of the value of services provided by the landlord and which has become unnecessary) shall cease to have effect.
- (7) An alteration in a valuation list made in pursuance of a proposal made for the purpose of giving effect to any of the foregoing provisions of this section, being an alteration which would by virtue of subsection (1) of section forty-two of the Act of 1948 (alterations retrospective to beginning of current rate period) be deemed to have had effect as from a date before the passing of this Act, shall be deemed to have had effect as from the passing of this Act.

7 Valuation of 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 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 section, 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) This section shall not apply in relation to any hereditament of which the owner (within the meaning of section eleven of the Act of 1925) is rated or has undertaken to pay the rates instead of the occupier, but shall apply in relation to a hereditament the owner of which has undertaken to collect on behalf of the rating authority the rates due from the occupier.

8 Miscellaneous amendments as to net annual value and rateable value

- (1) For the purposes of valuation lists coming into force at any time after the passing of this Act the following provisions shall have effect.
- (2) The deduction from gross value in respect of drainage and other rates provided for by paragraph (a) of subsection (1) of section twenty-two of the Act of 1925, as amended by subsection (7) of section five of the Act of 1955, shall not be made.
- (3) The deduction provided for, in the case of certain hereditaments, by paragraph (c) of subsection (1) of section twenty-two of the Act of 1925 and Part II of the Second Schedule thereto (which relates to deductions in lieu of certain previous reliefs from rates) shall not be made, but nothing in this subsection shall be construed as providing

any such corresponding relief as is mentioned in subsection (2) of the said section twenty-two.

9 Valuation of advertising stations

- (1) In valuing for rating purposes any right which constitutes a separate hereditament by virtue of section fifty-six of the Act of 1948 (rating of advertising stations), the rent at which the hereditament might be expected to be let shall be estimated on the footing that it would include a proper amount in respect of any structure for the time being available for use, for the purpose of exhibiting advertisements, by the occupier of the separate hereditament, notwithstanding that the structure was provided by him or was provided after the right was let out or reserved.
- (2) Notwithstanding anything in the said section fifty-six the separate hereditament shall be treated as coming into existence at the earliest time at which either any structure is erected, after the right constituting the hereditament has been let out or reserved, for enabling the right to be exercised or any advertisement is exhibited in pursuance of the right, and not before ; and for the purposes of subsection (2) of section forty-two of the Act of 1948 (cases in which alterations of valuation lists are not to be retrospective to beginning of rating period)—
 - (a) the hereditament shall be treated as a newly erected or newly constructed hereditament coming into occupation at the said earliest time, and
 - (b) the erection, dismantling or alteration, after that time, of any structure for enabling the right to be exercised shall, in relation to the hereditament, be treated as the making of structural alterations.
- (3) In this section and section fifty-six of the Act of 1948 references to a structure include references to a hoarding, frame, post, wall or sign, and accordingly in that section the words " hoarding, frame, post, wall or " shall cease to have effect.
- (4) This section shall have effect for the purposes of valuation lists coming into force at any time after the passing of this Act.

10 Assessment of certain burial grounds

Section fifteen of the Burial Act, 1855 (under which burial grounds purchased under the provisions of the Acts referred to in that section are not to be valued for rating above the level at which the land was assessed at the time of the purchase) shall not apply in relation to any valuation lists coming into force after the passing of this Act.

Rating Provisions

11 Reduction and remission of rates payable by charitable and other organisations

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

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beginning not earlier than the rate period in which the notice is given, during which the hereditament is one falling within either paragraph (a) or paragraph (b) of this subsection 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 the First Schedule to this Act.
- (3) The Minister may by order amend the provisions of the First Schedule 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.

An order under this subsection 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 any statutory instrument containing an order under this subsection shall be subject to annulment in pursuance of a resolution of either House of Parliament.

- (4) Without prejudice to the powers conferred by subsection (4) of section two of the Act of 1925, a rating authority shall have power to reduce or remit the payment of rates chargeable in respect of—
 - (a) any hereditament falling within paragraph (a) or (b) of subsection (1) 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 the following subsection:

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.

- (5) Any reduction or remission of rates determined under the foregoing subsection 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
 - (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 the following subsection.

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- (6) 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.
- (7) The foregoing provisions of this section shall not apply to any hereditament to which section seven of the Act of 1955 (which provides for relief from rates in the case of places of religious worship and church and chapel halls) 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.
- (8) Section fifty-nine of the Act of 1925 (which relates to the service of notices) shall apply to notices authorised to be served for the purposes of this section as it applies to notices authorised to be served for the purposes of that Act.
- (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 apart from this provision it would be so treated or not.

12 Provisions supplementary to foregoing section

- (1) The foregoing section shall apply to rates made for periods beginning on or after the date of the coming into force of the first valuation lists to come into force after the passing of this Act.
- (2) On that date the following enactments shall cease to have effect, that is to say—
 - (a) section eight of the Act of 1955 (reductions and remissions of rates payable by charitable and other organisations);
 - (b) the Scientific Societies Act, 1843 (exemption for societies instituted for the purposes of science, literature or the fine arts exclusively);
 - (c) the Sunday and Ragged Schools (Exemption from Rating) Act, 1869;
 - (d) section sixty-four of the Education Act, 1944 (exemption of voluntary schools).
- (3) On that date section seven hundred and thirty-one of the Merchant Shipping Act, 1894 (which confers exemptions from taxes, duties and rates in respect of lighthouses, buoys and beacons and in respect of property of the Trinity House, other lighthouse authorities and the Ministry of Transport) shall cease to exempt from rates any property belonging to or occupied by the Trinity House except lighthouses, buoys and beacons and any property within the same curtilage as, and occupied for the purposes of, a lighthouse.
- (4) Where an exemption from liability for rates in respect of a hereditament subsisted immediately before that date by virtue of the Scientific Societies Act, 1843, section

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seven hundred and thirty-one of the Merchant Shipping Act, 1894, or section sixty-four of the Education Act, 1944, and, but for subsection (2) or (3) of this section, an exemption in respect of the hereditament would have continued to subsist after that date.—

- (a) no rates shall be payable in respect of the hereditament as respects the year beginning with that date; and
- (b) as respects each of the next four succeeding years, the amounts of rates payable in respect of the hereditament shall (without prejudice to any reduction or remission under subsection (4) of the foregoing section) be respectively one-fifth, two-fifths, three-fifths and four-fifths of the amount which would be payable apart from the provisions of this subsection and that subsection:

Provided that paragraphs (a) and (b) of this subsection shall not apply in relation to any hereditament except as respects any period as respects which an exemption for that hereditament would have subsisted but for the said subsection (2) or (3).

- (5) 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 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) of the foregoing section, or that a reduction or remission may be granted in respect thereof under subsection (4) of that 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.

In this subsection " 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.

- (6) For the avoidance of doubt it is hereby declared that for the purposes of the Education Act, 1944, the expenses of maintaining a voluntary school include the payment of rates.

13 Liability of parks, etc., to be rated

- (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 as aforesaid.

- (2) In this section—

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. or a playing field provided under the Physical Training and Recreation Act, 1937;

" local authority " means the council of a county, county borough, county district, metropolitan borough or borough included in a rural district, a parish council or parish meeting, 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.

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- (3) This section shall apply to rates made for periods beginning on or after the coming into force of the first valuation lists to come into force after the passing of this Act.

14 Abolition of rate books

- (1) The following provisions of this section shall apply to rates made for periods beginning on or after such day as the Minister may by order appoint.
- (2) It shall not be necessary to use rate books.
- (3) 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.
- (4) 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 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.
- (5) 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 the foregoing subsection as that other person is entitled to.

15 Rating of owners

- (1) If an order made by the Minister so provides, subsection (1) of section eleven of the Act of 1925 (which empowers a rating authority to direct that owners instead of occupiers shall be rated in the case of hereditaments of a rateable value not exceeding eighteen pounds or, in London and certain other areas, twenty-five pounds) shall have effect as if for the limits of eighteen and twenty-five pounds there were substituted such other limits respectively as may be specified in the order.

A statutory instrument containing an order under this subsection shall be subject to annulment in pursuance of a resolution of either House of Parliament.

- (2) The allowance which may be made under paragraph (a) of subsection (1) of the said section eleven to owners rated under that subsection shall be ten per cent. of the amount payable in respect of rates, and accordingly section one hundred and twenty-two of the Act of 1948 (which enables the rating authority to increase the said allowance to fifteen per cent.) shall cease to have effect.
- (3) Paragraph (b) of the said subsection (1) (which requires allowances to be made to owner-occupiers by local authority owners which pass on allowances to their tenants) shall cease to have effect.
- (4) In subsection (2) of the said section eleven (which among other things enables a rating authority to make an allowance of fifteen per cent. to owners undertaking to pay rates

on certain hereditaments whether occupied or not) for the words " fifteen per cent." there shall be substituted the words " ten per cent. ".

- (5) An order under subsection (1) of this section shall not affect any person's liability for rates for any period before the coming into force of the first valuation lists to come into force after the date of the order, and subsections (2) to (4) shall not affect allowances payable in respect of rates for any period before the coming into force of the first valuation lists to come into force after the passing of this Act.

16 Withholding of rates pending settlement of proposals

- (1) In relation to valuation lists coming into force after the passing of this Act subsection (7) of section one of the Act of 1955 (which limits the amount of rates recoverable where a proposal to reduce the value of a hereditament is served on the valuation officer before the end of the year beginning with the date on which the list comes into force) shall be amended as follows.
- (2) The period within which a proposal must be served if the subsection is to apply shall be the period of six months beginning with the date on which the valuation list comes into force.
- (3) The said subsection (7) shall not apply in relation to a proposal to reduce the value shown in a valuation list of any hereditament unless—
- (a) it 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) it is served on the valuation officer by the owner of the hereditament (being a person who in pursuance of section eleven of the Act of 1925 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.
- (4) At the end of the subsection there shall be added the words " increased by half the difference between that amount and the amount which would be recoverable as aforesaid apart from this subsection ".
- (5) 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 therein does not apply to the new lists), and so operates as to increase the rateable values to which the change applies, the said subsection (7) shall have effect in relation to hereditaments of which the rateable values as shown in the new lists are affected by the change as if for the reference to the total amount of rates levied on a hereditament for the last year before a 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.

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17 Refund of overpayments

(1) 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:

Provided that no refund shall be made—

- (i) unless application therefor was made before the end of the sixth year after that in which the amount was paid;
- (ii) 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.

(2) Before determining whether a refund should be made—

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

a 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.