



Rating and Valuation Act 1925

CHAPTER 90

RATING AND VALUATION ACT 1925

PART I

RATING.

- 1 Rating authorities.
- 2 Levy of, and provisions as to, general rate.
- 3 Levy of, and provisions as to, special rate in rural district.
- 4 Operation and incidence of rate.
- 5 Amendment of rate.
- 6 Publication of rate.
- 7 Demand notes for rates.
- 8 Discount on general rate.
- 9 Provisions as to precepts.
- 10 Unification of funds and accounts.
- 11 Rating of, and collection of rates by, owners.
- 12 Power and duty to make sufficient rates, &c.
- 13 Power for securing payment of precepts.
- 14 Limitation of right to appeal to quarter sessions against rate.
- 15 Recovery of rates from tenants and lodgers.

PART II

VALUATION.

Areas and Authorities.

- 16 Assessment areas.
- 17 Assessment committees.
- 18 County valuation committees.

Valuation Lists.

- 19 Making and operation of new valuation lists.
- 20 Effect of valuation list.
- 21 Contents of valuation list.
- 22 Ascertainment of rateable value.
- 23 Assessment of certain buildings occupied in parts.
- 24 Valuation of hereditaments containing machinery and plant.

Preparation of Valuation Lists.

- 25 Making of draft valuation list.
- 26 Objections to draft valuation list.
- 27 Revision of draft valuation list by assessment committee.
- 28 Final approval of valuation list.
- 29 Record of totals.
- 30 Correction of clerical errors.

Appeals.

- 31 Appeal to quarter sessions.
- 32 Procedure on appeals.
- 33 Appointment by court of person to value hereditaments.
- 34 Power to make rules with respect to appeals.
- 35 Alteration of list in consequence of decisions on appeal.
- 36 Rate to be levied notwithstanding appeal.

Revision of current Lists.

- 37 Amendment of current valuation list.

Employment of Valuers.

- 38 Power of authorities to employ valuers.

Powers of High Court in case of default by Mating Authority, Assessment Committee, &c.

- 39 Power of High Court to appoint person to act in place of defaulting authority.

Information and Returns.

- 40 Powers of rating authority to require returns.
- 41 Power of assessment committee to require returns.
- 42 Penalties for failure to make returns, and for making false returns.

Miscellaneous.

- 43 Evidence of lists, and furnishing of copies of lists and tax assessments.
- 44 Valuation list not to be rendered invalid by certain failures or omissions.
- 45 Inclusion in one proceeding of separate hereditaments.
- 46 Publication of notices.
- 47 Use of public rooms.

PART III

GENERAL.

Status: This is the original version (as it was originally enacted).

Existing Officers and Transfer of Property, &c.

- 48 Transfer of existing officers.
- 49 Compensation to existing officers.
- 50 Determination of questions as to transferred officers, &c.
- 51 Superannuation of transferred officers.
- 52 Transitional provisions.

Expenses, Accounts, and Officers of Authorities.

- 53 Expenses.
- 54 Accounts of assessment committees, &c.
- 55 Power of rating authorities, assessment committees, and county valuation committees to appoint officers.
- 56 Authority to clerk to collect rates.

Miscellaneous.

- 57 Constitution of Central Valuation Committee for promoting uniformity in valuation.
- 58 Power to make rules.
- 59 Service of notices, &c.
- 60 Inspection of documents.
- 61 Provisions as to inquiries.
- 62 Abolition of overseers and transfer of their powers and duties.
- 63 Interest in municipal property not to disqualify.
- 64 Savings.
- 65 Exercise of powers by and assistance to new rating and assessment authorities.
- 66 Power to modify local Acts.
- 67 Power to remove difficulties.
- 68 Definitions.
- 69 Repeal, construction of references, &c.
- 70 Extent and short title.

SCHEDULES.

FIRST SCHEDULE — Provisions with respect to Assessment Committees.

- 1 Subject to the provisions of this Act, the quorum, proceedings...
- 2 The chairman at any meeting of the assessment committee shall,...
- 3 The chairman at any meeting of the assessment committee may,...
- 4 On a casual vacancy occurring in an assessment committee by...
- 5 The proceedings of an assessment committee shall not be invalidated...
- 6 The minutes of the proceedings of an assessment committee shall...
- 7 Every assessment committee shall in the month of April in...
- 8 Until the contrary is proved, an assessment committee shall be...
- 9 An assessment committee may sue and be sued in the...
- 10 The term of office of each member of an assessment...
- 11 A member of an assessment committee shall not be qualified...
- 12 No person who is a member of any committee to-which...
- 13 No member of the assessment committee shall receive any remuneration...

SECOND — Ascertainment of Rateable Value.
SCHEDULE
PART I

Deductions from Gross Value.

PART II

Deductions to be made from Net Annual Value.

PART III

Schemes for determining certain deductions in urban areas.

- 1 For the purpose of determining the amount of the deductions...
- 2 A special scheme submitted as aforesaid may be approved by...
- 3 Where by any order a county borough or urban district...
- 4 The Minister may make regulations with respect to the preparation...
- 5 The council of every county borough and urban district shall,...
- 6 The Minister may by order direct, in any cases where...
- 7 The Minister may, on an application in that behalf made...

THIRD SCHEDULE — Classes of Machinery and Plant to be deemed to be part of the Hereditament.

- 1 Machinery and plant (together with the shafting, pipes, cables, wires,...
- 2 Lifts and elevators mainly or usually used for passengers.
- 3 Railway and tramway lines and tracks.
- 4 Such part of any plant or any combination of plant...

FOURTH SCHEDULE — Provisions with respect to preparation of Valuation Lists.
PART I

Deposit and Inspection of Draft List.

- 1 The rating authority shall deposit the draft list at the...
- 2 The rating authority shall, immediately upon the deposit of the...
- 3 Where there is included in the draft list as deposited...
- 4 The draft list so deposited shall be open to inspection...
- 5 Immediately on the expiration of the said period of twenty-one...

PART II

Notices of Objection.

- 1 A notice of objection must specify the grounds of objection....
- 2 The assessment committee shall, within three days after the date...

PART III

Meetings for hearing Objections.

- 1 Meetings for hearing objections to the draft list may be...
- 2 The assessment committee shall, at least fourteen days before holding...
- 3 On the consideration of an objection any valuer employed by...
- 4 No person, being either a party to the objection, or...
- 5 The assessment committee shall forthwith after determining an objection send...
- 6 Every such notice as aforesaid of the decision of the...

- 7 Where the assessment committee, in pursuance of the provisions of...
- 8 Every notice of an alteration made in the draft list...
- 9 Except as otherwise expressly provided in this Act, the provisions...
- 10 The assessment committee shall not be required to hear and...

FIFTH SCHEDULE — Appeals to Quarter Sessions.

PART I

Notices of Appeal.

- 1 Notice of appeal must be given to the clerk of...
- 2 A copy of the notice of appeal must also be...
- 3 The notice of appeal must specify the grounds of appeal....
- 4 The clerk of the court on receiving a notice of...

PART II

Provisions with respect to Arbitrations.

- 1 Where any matter is referred to arbitration under the provisions...
- 2 The parties to an arbitration may before entering on the...
- 3 The costs of and incidental to the hearing before the...

SIXTH SCHEDULE — Provisions as to the determination and payment of compensation to officers.

- 1 The provisions of section one hundred and twenty of the...
- 2 In computing the time of service in any capacity of...
- 3 The compensation payable under this Act to an officer who...
- 4 If any officer was temporarily absent from his employment during...
- 5 The compensating authority may, in their discretion and in consideration...
- 6 All fees or remuneration received by an officer in connection...
- 7 The compensation shall not exceed two-thirds of the annual pecuniary...
- 8 No officer shall be entitled to receive both compensation under...
- 9 In this Schedule, the expression— " Compensating authority " means...

SEVENTH — Transitional Provisions. SCHEDULE

Transfer of Property and Liabilities.

- 1 Property, liabilities, &c., of existing assessment committees.
- 2 Custody of books and documents.
- 3 Transfer of property.
- 4 Transfer and application of balances.
- 5 Adjustment of parochial balances, liabilities, &c.
- 6 Arrears of rates, precepts, accounts, and proceedings.
- 7 Saving for existing securities.
- 8 Saving for pending contracts, legal proceedings, &c.

Provisions as to Poor Rates and County Contributions.

- 9 Poor rate to be made for rating area instead of for parishes.
- 10 Saving for enactments relating to county basis.

EIGHTH SCHEDULE — Enactments repealed.