



# Rating and Valuation Act 1925

## 1925 CHAPTER 90

### PART II

#### VALUATION.

##### *Preparation of Valuation Lists.*

#### **25 Making of draft valuation list.**

- (1) Where the rating authority of any area have in pursuance of the provisions of this Part of this Act issued notices requiring returns in connection with the making of a new valuation list under this Part of this Act, the authority shall, as soon as may be after the expiration of the period allowed for the delivery of the returns, cause to be prepared a draft valuation list (in this Part of this Act referred to as "the draft list") for their area.
- (2) The rating authority shall, as soon as may be after the draft list has been prepared, cause it to be signed by their clerk and to be deposited in accordance with the provisions of this Part of this Act, and a copy thereof to be transmitted forthwith to the assessment committee.
- (3) The rating authority in preparing the draft list shall comply with all such directions as may be given by the assessment committee for the purpose of carrying into effect the provisions of this Part of this Act with respect to the procedure for the preparation of the valuation list.
- (4) The provisions contained in Part I. of the Fourth Schedule to this Act shall apply with respect to the deposit, inspection, transmission and notification of draft lists.

#### **26 Objections to draft valuation list.**

- (1) Any person (including the county valuation committee and any local authority) aggrieved by the incorrectness or unfairness of any matter in the draft list, or by the insertion therein or omission therefrom of any matter, or by the valuation as a single hereditament of a building or a portion of a building occupied in parts, or otherwise

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with respect to the list, may in accordance with the provisions of this Part of this Act lodge an objection with the assessment committee at any time before the expiration of twenty-five days from the date on which the draft list was deposited.

- (2) Where a rating area has been divided into parts for the purpose of a new valuation list a person shall not be deemed to be aggrieved in respect of the valuation of any hereditament in one of those parts by reason of any disparity between the valuation of that hereditament and the valuation of any hereditament situated in a part of the area the new valuation list for which is to be made in a subsequent year.
- (3) The provisions contained in Part II. of the Fourth Schedule to. this Act shall apply with respect to notices of objections.

## **27 Revision of draft valuation list by assessment committee.**

- (1) The assessment committee shall hold meetings for considering any objections made to the draft list in accordance with the provisions of this Part of this Act, and on the consideration of any objection the objector, the rating authority, the county valuation committee, and the occupier of the hereditament to which the objection relates shall be entitled to appear and to be heard, and to examine any witness before the assessment committee and to call witnesses:

Provided that the assessment committee may at any such meeting consider any objection, although notice thereof has not been given in accordance with this Act, if the persons to whom copies of the notice of objection are required by this Act to be given consent to the consideration of the objection.

- (2) On their revision of the draft list the assessment committee may, subject to the provisions of this Act, make such alterations, insertions and corrections in the list, whether for the purpose of meeting an objection or for any other reason as they think proper :

Provided that any person aggrieved by any alteration, insertion or correction made in the draft list by the assessment committee otherwise than in determining an objection may, in accordance with the provisions of this Part of this Act, lodge an objection with the assessment committee at any time within fourteen days after the date on which notice of the alteration, insertion or correction is served on him.

- (3) The provisions contained in Part III. of the Fourth Schedule to this Act shall have effect with respect to the time at which meetings for considering objections are to be held, the notice of those meetings and the proceedings in connection therewith.

## **28 Final approval of valuation list.**

- (1) The assessment committee shall, in any case not later than the thirty-first day of January or the thirty-first day of July, as the case may be, in the year in which under the foregoing provisions of this Act the valuation list is to come into force, or if all objections (other than objections the hearing of which has been postponed at the request of any party thereto) have been previously heard and determined, as soon as may be after the objections have been so heard and determined, finally approve the draft list, and append to the draft list so approved a declaration of approval and certificate of compliance with this Part of this Act, signed by three members of the committee present at the meeting at which the list is so approved, and shall forthwith after approving the list cause it to be transmitted to the rating authority of the district,

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and send to the clerk of the peace for every county or borough having a separate court of quarter sessions in which any part of the rating area is comprised a notification of the approval of the draft list and of the date of the approval.

- (2) Before approving the draft list the assessment committee shall cause such particulars with respect to totals of values as may be prescribed, both in respect of the whole rating area and also in respect of any parish or other area which is liable to be charged separately under any precept or to bear any special expenses, to be ascertained and inserted in the list.
- (3) The draft list for any rating area finally approved and sent to the rating authority as aforesaid shall, subject to any alterations made in accordance with this Part of this Act, be the valuation list for the rating area and shall come into force on such date as is provided by this Part of this Act, and the valuation list in force shall, unless the contrary is proved, be deemed to have been duly made in accordance with the provisions of this Part of this Act.
- (4) The rating authority on receiving the list shall deposit it at the offices of the authority.
- (5) The rating authority shall give effect to any directions which may from time to time be given to them by the assessment committee in pursuance of the provisions of this Part of this Act authorising or requiring assessment committees to make corrections or alterations in valuation lists.

## **29 Record of totals.**

Every assessment committee shall cause to be kept a record of such particulars with respect to totals of values as may be prescribed for every rating area in the assessment area, and for every other area therein in the case of which total values are required to be inserted in the valuation list.

## **30 Correction of clerical errors.**

An assessment committee may at any time cause to be corrected any clerical or arithmetical error in a valuation list, and the valuation list shall have effect accordingly, but if the correction is made in respect of any matter other than totals, the committee shall before making the correction send notice thereof to the occupier of the hereditament affected and to the rating authority of the rating area, and shall allow seven days to elapse for the making of any objection to the proposed correction.