



Rating and Valuation Act 1925

1925 CHAPTER 90

PART II

VALUATION.

Areas and Authorities.

16 Assessment areas.

- (1) Subject to the provisions of this Part of this Act county boroughs and such other areas as may be constituted by schemes made under this section shall be assessment areas for the purposes of this Part of this Act.
- (2) As soon as may be after the passing of this Act the council of every county shall, after consultation with the authorities of the rating areas in the county and with the boards of guardians of the poor law unions situate wholly or partly in the county, make and submit to the Minister a scheme for the constitution of assessment areas consisting of one or more rating areas.
- (3) Any two or more councils, whether councils of counties or county boroughs, may make and submit to the Minister a joint scheme for the constitution of assessment areas.
- (4) A copy of any scheme submitted to the Minister under subsection (2) or subsection (3) of this section shall be forwarded forthwith by the council or councils submitting the scheme to the authorities of the rating areas and the boards of guardians of the poor law-unions affected thereby.
- (5) As soon as a scheme has been submitted to the Minister under this section, the council or councils submitting the scheme shall publish in one or more newspapers circulating in their area or areas a notice stating that the scheme has been so submitted and that a copy thereof is open to inspection at a specified place.
- (6) No scheme submitted to the Minister under this section shall be of any effect unless and until it is approved by the Minister, and the Minister, after considering any

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representations with respect to the scheme which may be submitted to him by rating and other local authorities and any other interested parties (which representations rating and other local authorities and any other interested parties are hereby authorised to make), may approve the scheme with or without modifications.

- (7) If the council of any county fails to submit to the Minister within six months after the passing of this Act a scheme for the constitution of assessment areas, the Minister may himself make a scheme for the purpose after consultation with the councils and boards of guardians, concerned.
- (8) Any scheme made under this section may be revoked or varied—
 - (a) by a new scheme made and submitted to and approved by the Minister in accordance with the provisions (subject to any necessary modifications) of subsections (2), (3), (4), (5) and (6) of this section; or
 - (b) by a new scheme made by the Minister on a representation made by any assessment committee or rating authority and after consultation with the councils and boards of guardians concerned.
- (9) Before a scheme is made by the Minister under this section, he shall publish in one or more newspapers circulating in the areas to which the scheme relates, a notice stating his proposal to make the scheme, and that a copy of the draft scheme is open to inspection at a specified place and specifying a date by which any persons affected may send to him representations with respect to the draft scheme.
- (10) In making schemes under this section regard shall be had to the population and rateable value of the rating areas which will be affected by the scheme and to the desirability that each assessment area shall have an administrative centre which is appropriate for the carrying out of the work of assessment in the area and convenient for the attendance of the persons interested therein, and that suitable premises for the transaction of the business of the assessment committee for the assessment area shall be available without unnecessary expenditure.

17 Assessment committees.

- (1) There shall be an assessment committee for every assessment area.
- (2) The assessment committee for an assessment area shall, in the case of an assessment area being a county borough, be appointed as soon as may be after the passing of this Act, and in the case of any other assessment area shall be appointed as soon as may be after the assessment area has been constituted, and as from the appointed day assessment committees shall exercise such powers and perform such duties as are conferred on them by this Act, and all assessment committees constituted under the Union Assessment Acts, 1862 to 1880, shall cease to exist.
- (3) In the case of an assessment area being a county borough, the assessment committee shall consist of such number of persons to be appointed by the council of the borough as may be determined by the council, and of the persons to be so appointed not less than one-quarter shall be persons appointed to represent the boards of guardians of any unions any parts of which are comprised in the area of the borough and not less than one-fifth shall be persons who are neither members of the council of the borough nor members of any such board of guardians as aforesaid.

The persons appointed as aforesaid to represent boards of guardians shall be persons nominated by the boards.

- (4) In the case of any other assessment area the assessment committee shall consist of persons to be appointed by the following authorities, being authorities whose area or any part of whose area is comprised in the assessment area, that is to say, rating authorities, boards of guardians and the councils of counties, and the proportion in which the said authorities shall be represented shall be determined by the scheme constituting the area.
- (5) The provisions contained in the First Schedule to this Act shall have effect with respect to assessment committees.

18 County valuation committees.

- (1) For the purposes of this Part of this Act there shall be established in every county a committee of the county council (to be called " the county valuation committee ") consisting of such number of persons, being members of the council of the county, as the council may think fit to appoint and of a representative of the assessment committee for each assessment area which, or any part of which, is comprised in the area of the county to be nominated by the assessment committee.
- (2) It shall be the duty of every county valuation committee to take such steps as the committee think fit for promoting uniformity in the principles and practice of valuation and assisting rating authorities and assessment committees in the performance of their functions under this Part of this Act, and for the purpose of the performance of the said duty the committee shall have power, either alone or in conjunction with county valuation committees for other counties, to hold conferences with persons representing assessment committees (including assessment committees for county boroughs), and to bring to the notice of any rating authorities or assessment committees any conclusions arrived at or recommendations made by the committee or at any such conference.
- (3) A county valuation committee may, either alone or in conjunction with any rating authority, assessment committee or other county valuation committee, appear as a party to any objection or appeal under this Part of this Act:

Provided that the committee shall not be entitled so to appear in opposition to any objection made or appeal brought by the occupier of the hereditament affected unless not less than three days before the date of the hearing of the objection or, in the case of an appeal, such longer period as may be required by the rules relating to appeals, the committee have given notice in writing to the occupier stating their intention so to appear and the grounds of their opposition or the representations which they propose to make at the hearing.

- (4) Notwithstanding anything in this section, subsections (1) and (2) of section eighty-two of the Local Government Act, 1888 (which relates to the proceedings of committees appointed by county councils), shall apply in relation to the county valuation committee, and subsection (3) of section eighty of the said Act shall apply in relation to expenditure incurred or to be incurred in connection with the exercise by the committee of its functions as it applies to any other expenditure of a county council.

Valuation Lists.

19 Making and operation of new valuation lists.

- (1) A new valuation list shall be made in accordance with this Part of this Act for every rating area so as to come into force either on the first day of April, nineteen hundred and twenty-eight, or the first day of April, nineteen hundred and twenty-nine, and a second new valuation list shall be so made so as to come into force for every such area on the first day of April, in the year nineteen hundred and thirty-two, the year nineteen hundred and thirty-three, or the year nineteen hundred and thirty-four, and thereafter new valuation lists shall be made from time to time so that the interval between the dates on which one valuation list and the next succeeding valuation list respectively come into force shall be a period of five years:

Provided that the Minister may by order—

- (a) on the application of the assessment committee for any assessment area, extend or reduce by six months the interval which would otherwise elapse between the coming into force of any two successive valuation lists for any rating area, and may for that purpose substitute the first day of October for the first day of April, and (in the case of such a substitution having been made) thereafter substitute the first day of April for the first day of October, as the date on which a new valuation list is to come into force; and
- (b) on the application of any rating authority made with the concurrence of the assessment committee, divide the rating area into parts for the purposes of a new valuation list and determine the years in which the next following valuation list for each of such parts respectively shall be made in pursuance of such order and come into force.
- (2) Subject to the provisions of any such order as aforesaid, every new valuation list shall come into force on the first day of April next following the date on which it is finally approved, by the assessment committee, and shall, subject to the provisions of this Act (including the provisions with respect to the alteration of and the making of additions to the valuation list), remain in force until it is superseded by a new valuation list.
- (3) The question as to the year in which the first or the second new valuation list for any area is to come into force shall be determined by the assessment committee after consultation with the rating authority.

20 Effect of valuation list.

- (1) For the purpose of every rate as defined by this Act, and for the purpose of determining the annual value of premises under the Licensing (Consolidation) Act, 1910, or under the enactments relating to the qualification of a manager of a school or asylum district, or, save as hereinafter mentioned, of a juror, the valuation list as in force at the time when the rate is made or the value of the premises is to be determined, shall be conclusive evidence of the values of the several hereditaments included in the list:

Provided that, for the purposes of determining the qualification of a special juror, the rateable value of premises shall be taken to be the net annual value as appearing in the list.

- (2) Where for the purposes of the Licensing (Consolidation) Act, 1910, it is necessary to make a separate valuation of any hereditament by reason of its not being separately

valued in any valuation list, the value of that hereditament shall be ascertained in the same manner as if this Act had not passed.

21 Contents of valuation list.

- (1) Subject to the provisions of this Act, there shall be inserted in the valuation list such particulars with respect to every hereditament in the rating area and the value thereof as may be prescribed.
- (2) The particulars with respect to each parish in the rating area shall be set out in a separate division of the valuation list.

22 Ascertainment of rateable value.

- (1) For the purposes of the first new valuation list to be prepared under this Act and of any subsequent valuation list the rateable value of a hereditament shall be ascertained as follows :—
 - (a) If the hereditament belongs to one of the classes specified in the first column of the table contained in Part I. of the Second Schedule to this Act, there shall be deducted from the gross value of the hereditament an amount representing the deduction specified with respect to hereditaments of that class in the second column of the said table, and also, in the case of a hereditament subject to any rate, charge, or assessment made by any commissioners of sewers or other like authority in respect of any drainage, wall, embankment, or other work for the benefit of the hereditament (not being a usual tenant's rate), such further amount as represents the average annual amount of that rate, charge, or assessment, and the gross value as so reduced is in this Act referred to as the net annual value :
 - (b) If the hereditament is not such a hereditament as is mentioned in paragraph (a), there shall be estimated the rent at which the hereditament might reasonably be expected to let from year to year if the tenant undertook to pay all usual tenant's rates and taxes and tithe rentcharge, if any, and to bear the cost of the repairs and insurance and the other expenses, if any, necessary to maintain the hereditament in a state to command that rent, and the annual rent as so estimated shall, for the purposes of this Part of this Act, be taken to be the net annual value of the hereditament:
 - (c) The rateable value of a hereditament shall be taken to be the net annual value thereof as ascertained under paragraph (a) or paragraph (b), as the case may be, except that if the hereditament belongs to one of the classes specified in the first column of the table contained in Part II. of the said Schedule, its rateable value shall be taken to be the amount produced by making from the net annual value such deduction as is specified with respect to hereditaments of that class in the second column of the said table :
 - (d) if the amount of the net annual value and of the rateable value, in a case where those values are the same, or in any other case the amount of the rateable value, includes a fraction of a pound, the amount of both those values or of the rateable value, as the case may be, shall be increased or reduced, as the case may be, to the nearest complete pound, or if the fraction is ten shillings the fraction shall be disregarded.
- (2) As from the date of the first new valuation any deduction made in pursuance of the provisions of Part II. of the said Schedule from the net annual value of agricultural

land shall, so far as it affects the raising of money which if this Act had not passed would have been raised by rates to which the Agricultural Rates Acts, 1896 and 1923 apply, be treated for the purposes of those Acts as if it were the relief from rates for which provision is made by those Acts, and, subject as aforesaid, any deduction made in pursuance of the provisions of the said Part II. from the net annual value of any hereditament shall for all purposes be taken to be in substitution for any corresponding relief in respect of rating to which the occupier of that hereditament would have been entitled under the Acts relating to the public health, or any local Act, or otherwise, if this Act had not passed.

- (3) The provisions set out in Part III. of the said Schedule shall have effect in relation to the deductions to be made under this section.

23 Assessment of certain buildings occupied in parts.

- (1) Where a building which was constructed or has been adapted for the purposes of a single dwelling-house, or as to part thereof for such purpose, and as to the remainder thereof for any purpose other than that of a dwelling or residence, is occupied in parts, the rating authority or the assessment committee in preparing, or revising a draft valuation list, or in amending a current valuation list may, if they think fit, having regard to all the circumstances of the case, including the extent, if any, to which the parts separately occupied have been severed by structural alterations, treat the building or any portion thereof as a single hereditament, and a building or portion of a building so treated as a single hereditament shall, for the purposes of rating, be deemed to be a single hereditament in the occupation of the person who receives the rents payable in respect of the parts.
- (2) This section shall have effect in any area for the purpose of the making of the first new valuation list under this Act for that area and for the purpose of the revision of that list and the making or revision of any subsequent list, but shall not have effect for the purpose of the making or revision of any other valuation list.

24 Valuation of hereditaments containing machinery and plant.

- (1) For the purpose of the making or revision of valuation lists under this Part of this Act, the following provisions shall have effect with respect to the valuation of any hereditament other than a hereditament the value of which is ascertained by reference to the accounts, receipts or profits of the undertaking carried on therein:—
- (a) All such plant or machinery in or on the hereditament as belongs to any of the classes specified in the Third Schedule to this Act shall be deemed to be a part of the hereditament:
 - (b) Subject as aforesaid, no account shall be taken of the value of any plant or machinery in or on the hereditament.
- (2) The rating authority or the assessment committee, as the case may require, shall, on being so required in writing by the occupier of any hereditament, furnish to him particulars in writing showing what machinery or plant, or whether any particular machinery or plant, has been treated in pursuance of the provisions of this section as forming part of the hereditament.
- (3) For the purpose of enabling all persons concerned to have precise information as to what machinery and plant falls within the classes specified in the said Third Schedule, there shall be constituted a committee consisting of five persons to be appointed by

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the Minister, and the said committee shall as soon as may be after the passing of this Act prepare a statement setting out in detail all the machinery and plant which appears to the committee to fall within any of the classes specified in the said schedule.

- (4) The committee shall as soon as the said statement has been prepared transmit it to the Minister, who shall cause it to be published in such manner as he thinks fit.
- (5) The Minister, after considering the statement and any representations which may be made to him with respect thereto, may, if he thinks fit, make an order confirming it, with or without modifications, and, subject as hereinafter provided, the statement as confirmed by the order shall for all purposes have effect as if it were substituted for the Third Schedule to this Act.

The order confirming the statement shall as soon as may be after it is made be laid before both Houses of Parliament, and if either House within the next subsequent twenty days on which that House has sat next after the order is laid before it presents an Address to His Majesty against the order, or any part thereof, the order, or that part of the order, shall thenceforth be void, but without prejudice to the validity of anything done thereunder and without prejudice to the making of a new order.

- (6) The statement confirmed as aforesaid shall be revised at such intervals as the Minister may direct, and the provisions of subsections (4) and (5) of this section shall, subject to the necessary modifications, have effect in relation to the revised statement as they have effect in relation to the original statement, except that a revised statement shall (subject to the provisions contained in subsection (5) with respect to the presentation of an Address to His Majesty) come into operation on such date as may be specified in the confirming order.
- (7) For the purposes of this section there shall be constituted a panel of referees, and if on or in connection with any objection or proposal made or appeal brought under this Part of this Act a question is raised whether any particular plant or machinery falls within any of the classes or descriptions specified in the confirmed statement, that question may, with the consent in writing of the parties to the proceedings, be referred by the assessment committee or court, as the case may be, to and determined by such member of the panel as may be agreed on by the parties or, in default of agreement, as may be selected in accordance with rules made under this section.
- (8) The said panel shall consist of persons to be appointed by the Lord Chief Justice of England, and the Lord Chief Justice may make rules fixing the fees to be charged in respect of proceedings before a referee and with respect to the procedure on and in connection with references under this section and with respect to the selection of a referee in cases where the parties fail to agree as to the member of the panel to be appointed, and provision may be made by the rules for applying to references under this section (subject to the express provisions thereof) any of the provisions of the Arbitration Act, 1889, but except in so far as it may be so applied, that Act shall not apply to references under this section.
- (9) A referee under this section may, and shall if so required by any party to the reference, before making his award inspect the plant or machinery in respect of which the question arises, and the award of the referee shall be final and conclusive.
- (10) Nothing in this section shall affect the law or practice with regard to the valuation of hereditaments the value of which is ascertained by reference to the accounts, receipts or profits of an undertaking carried on therein, or be taken to extend the class of

property which is under the law and practice as in force at the commencement of this Act deemed to be provided by the occupier and to form part of his capital.

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 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, 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.

Appeals.

31 Appeal to quarter sessions.

- (1) Any person who appeared before the assessment committee on the consideration of an objection made before the committee under this Part of this Act may, if he is aggrieved by the decision of the committee on the objection, appeal against the decision, in manner provided by this Part of this Act, to the court of quarter sessions for the county or place where the hereditament to which the objection related is situate.
- (2) Any person on whom a copy of a notice of an appeal to a court of quarter sessions under this Part of this Act is required to be served may, if he thinks fit, appear as respondent to the appeal :

Provided that—

- (a) in any case where there is more than one respondent to an appeal, no order shall be made against the appellant for the payment of the costs of more than one of the respondents, and if costs are ordered to be paid to the appellant, the court may apportion those costs among the several respondents in such manner as the court thinks just; and
 - (b) where the appellant is the county valuation committee or a local authority, the occupier of the hereditament to which the appeal relates may at any time before the hearing of the appeal instead of appearing as respondent give notice to the court that he desires to be called as a witness in the case, and if he gives such a notice shall, unless called as a witness by any party to the appeal be called by the court witness and may be cross-examined by or on behalf of any party to the appeal.
- (3) The provisions contained in Part I. of the Fifth Schedule to this Act shall have effect with respect to notices of appeal to quarter sessions.
 - (4) On an appeal under this section the court shall, as it thinks just, either confirm the valuation list or alter the valuation list to give effect to the contention of the appellant so far as that contention appears to the court to be well founded.

- (5) On the determination of an appeal under this section any party to the appeal may, if dissatisfied with the decision of the court as being erroneous in point of law, make an application in writing at any time within twenty-one days after the date of the decision to have a case stated for the opinion of the High Court on the point of law, and the court shall, unless it is of opinion that the application is frivolous, state a case accordingly:

Provided that the court may impose such conditions as it thinks fit with respect to the payment of the costs of and in connection with all or any of the stages of the case by the party by whom the application for the case was made, having regard to the importance of the question of law involved from the point of view of the several parties to the proceedings.

- (6) Sections twelve, thirteen and fourteen of the Quarter Sessions Act, 1849 (which relate to arbitration), shall not apply in the case of an appeal under this section, but the appellant and the persons who have given notice of intention to appear as respondents to the appeal may agree in writing either to refer the matter in dispute, or any question or issue arising therein, to arbitration in accordance with the provisions contained in Part II. of the Fifth Schedule to this Act, or to appoint a person to value any hereditament, or any part thereof, and to accept the valuation made by that person as binding for the purposes of the appeal and to treat the costs of and incidental to the valuation as part of the costs of the appeal.
- (7) Any award of an arbitrator and any judgment of a superior court with respect to an appeal under this Part of this Act (whether upon a case stated by a court of quarter sessions or by the parties or by an arbitrator, or upon an application for a writ of certiorari or otherwise) may be enrolled at quarter sessions upon the application of any party interested therein, and thereupon quarter sessions shall cause such order to be issued as may be necessary to give effect thereto.
- (8) A writ of certiorari for questioning any decision of a court of quarter sessions on an appeal under this Act shall be sued out within three months after the decision is given.
- (9) Any officer of an assessment committee, rating authority, or county valuation committee, acting under any special or general resolution of the committee or authority may authorise the institution, carrying on or defence of any proceedings in relation to the valuation list which the committee or authority are themselves authorised to institute, carry on or defend.
- (10) Where the decision on an appeal under this section or any award of an arbitrator or judgment of a superior court which has been enrolled at quarter sessions involves an alteration of the valuation list, the clerk of the court shall send to the county valuation committee and the assessment committee a statement in writing signed by him setting out the decision of the court or the award or judgment, as the case may be, and specifying the alteration to be made in the list.
- (11) A justice of the peace shall not be disqualified for taking part in the determination of an appeal under this Part of this Act by reason of the fact that he is a ratepayer in any rating area within the county (not being the rating area in which the hereditament to which the appeal relates is situate), or by reason that he is a member of any authority (not being an authority which is a party to the appeal) which joins in the appointment of the assessment committee or pays part of the expenses thereof, but no justice who is a member of any local authority shall be qualified to take part in the determination of an appeal under this Part of this Act if the appeal relates to any hereditament which is the property or in the occupation of the authority.

32 Procedure on appeals.

- (1) The powers and duties of a court of quarter sessions with respect to appeals under this Act shall, in the case of quarter sessions for a county, be delegated to and be performed by a committee of the justices of the county appointed by quarter sessions, and sittings of the committee shall be held at one or more places, as the committee think proper, having regard to the convenience of parties to appeals.
- (2) A committee appointed by quarter sessions under this section shall be deemed to be a standing committee of quarter sessions for the period for which they are appointed, or if no period is fixed until their successors are appointed, and their jurisdiction shall not be affected by the termination of the sessions at which they were appointed and may be exercised at any date and continuously, whether the court of quarter sessions is, or is not, for other purposes in session.
- (3) Subject to the provisions of this Act and any rules made thereunder, a committee appointed under this section shall for the performance of the duties delegated to them have all the same powers as regards costs and other matters under the Quarter Sessions Act, 1849, or otherwise as if they were the court of quarter sessions; and for the purpose of the provisions of the said Act relating to costs the assessment committee shall, if no other person appears as respondent to the appeal, be deemed to be a respondent to the appeal, whether they appear on the hearing of the appeal or not.
- (4) The mode of appointment of a committee under this section, the number and, subject to the provisions of this Act, the procedure of the committee shall be determined by quarter sessions:
Provided that—
 - (a) the chairman of the committee shall be appointed annually by quarter sessions, who in making the appointment shall have regard to judicial or other legal experience ; and
 - (b) not less than five and not more than seven members shall take part in the determination of any appeal.
- (5) In the determination of any appeal the chairman or acting chairman of the committee shall have a second or casting vote.
- (6) Where quarter sessions have customarily been held separately by adjournment or otherwise for any part of a county, a Secretary of State may by order, on the application of the justices sitting at each such separate sessions, for the purposes of appeals under this Act constitute any part of the county for which quarter sessions are for the time being so separately held a separate county, and the justices usually sitting at those separate quarter sessions a separate quarter sessions, and make all necessary provisions for the hearing of appeals in such a case.
- (7) The powers and duties of quarter sessions with respect to appeals under this Act shall, in the case of quarter sessions for a borough having a separate court of quarter sessions, be exercised by the recorder as sole judge of the court, and may be so exercised at any date and continuously, whether the court of quarter sessions is, or is not, for other purposes in session.
- (8) On the hearing of an appeal by a committee of quarter sessions under this section any party to the appeal may, if the rateable value of the hereditament to which the appeal relates as appearing in the valuation list does, not exceed one hundred pounds, appear by solicitor instead of in person or by counsel.

33 Appointment by court of person to value hereditaments.

If any party to an appeal to a court of quarter sessions under this Act makes an application to the court, either before the hearing of the appeal or at any time during the hearing before evidence as to value has been adduced, to direct a valuation of any hereditaments in relation to which the appeal is made, the court in their discretion may appoint a proper person to make the valuation, and the person so appointed shall have power to enter on, survey and value the hereditaments in respect of which the direction is given :

Provided that—

- (a) the costs of the valuation shall be deemed to be costs of the appeal but shall be payable in the first instance by the applicant, and except where the application is made by the council of a county, a county valuation committee, a rating authority, an assessment committee or a board of guardians, the court shall not make any order on the application unless the applicant gives such security as the court think proper to pay the costs of the valuation; and
- (b) the court may, and on the application of any party to the appeal shall, call as a witness the person so appointed, and, if he is so called, any party to the appeal shall be entitled to cross-examine him.

34 Power to make rules with respect to appeals.

The Secretary of State may make- rules generally with respect to the practice and procedure to be followed on and in connection with appeals under this Part of this Act, and in particular, without prejudice to the generality of the foregoing description, may by those rules—

- (a) prescribe scales of costs:
- (b) prescribe fees to be charged in connection with appeals and arbitration:
- (c) provide for the exercise by the clerk of the peace in the case of any preliminary proceedings of any of the powers of the court of quarter sessions:
- (d) provide for the appointment of a person to act in lieu of the clerk of the peace in any case where the clerk of the peace is also an officer of any authority or committee which is a party to an appeal, and for the assignment to a person so appointed of remuneration, to be paid out of the county fund or the general rate fund of the borough, as the case may be, on such scale as may be specified in the rules:
- (e) prescribe the forms to be used in connection with appeals and arbitration.

35 Alteration of list in consequence of decisions on appeal.

The assessment committee shall cause such alterations to be made in the valuation list as are specified in any statement sent to the committee under the foregoing provisions of this Act with respect to a decision, award or judgment given on an appeal under this Act, and shall also cause such alteration of totals to be made as is consequential on any such alteration made under this section.

36 Rate to be levied notwithstanding appeal.

- (1) Any rate in respect of which the valuation list is conclusive shall be made and levied in accordance with the valuation list in force for the time being, and shall be collected

and be recoverable, notwithstanding any appeal which may be pending with respect to that list:

Provided that where in the case of any hereditament the value questioned by the appeal exceeds the value of that hereditament as last previously determined under this Part of this Act, the amount recoverable pending the decision of the appeal shall not, unless the hereditament has been substantially altered since its value was last previously determined, exceed the amount which would have been recoverable if its value had not been so increased.

- (2) Where in pursuance of the last preceding section of this Act there is made in the valuation list an alteration which affects the amount of any rate levied in respect of any hereditament in accordance with the list, the difference, if too much has been paid, shall be repaid or allowed, or, if too little has been paid, shall be paid and may be recovered as if it were arrears of the rate.

Revision of current Lists.

37 Amendment of current valuation list.

- (1) Any person (including the county valuation committee and any local authority) who is aggrieved by the incorrectness or unfairness of any matter in the valuation list for the time being in force, or by the inclusion 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 with respect to the list, may make in manner provided by this section a proposal for the amendment of the list (in this section referred to as "a proposal"). and where a rating authority in pursuance of the provisions of this Act make any amendment in a rate other than the correction of a clerical or arithmetical error, or the correction of an erroneous insertion, omission, or misdescription, the authority shall forthwith make a proposal for any necessary amendment of the list.
- (2) Every proposal made under this section must—
 - (a) be made in writing and, except where it is made by the rating authority, be served on the rating authority;
 - (b) specify the grounds on which the proposed amendment is supported.
- (3) The rating authority shall, within seven days after the date on which the proposal is made by or served on them, transmit a copy thereof, in the case of a proposal made otherwise than by the occupier of the hereditament to which it relates, to the occupier, or, where there is no occupier, to the owner thereof, and shall not less than twenty-one days before the date of the meeting at which the proposal will be considered by the assessment committee, transmit to him, a notice of the date on which the meeting aforesaid will be held and a short statement of the effect of the next following subsection of this section.
- (4) Any person to whom a copy of a proposal is transmitted as aforesaid may, if he thinks fit, give to the rating authority notice in writing of objection to the proposal, and unless he gives such notice he shall not be entitled to be heard at the meeting in opposition to the proposal. Any such notice as aforesaid must be given not less than seven days before the date on which the meeting for considering the proposal is to be held and must state the grounds of the objection.
- (5) The rating authority shall forthwith transmit to the person by whom a proposal is made a copy of any notice of objection thereto which has been received by them, and if they

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themselves intend to object to the proposal shall forthwith give to that person notice of their intention and of the grounds of the objection.

- (6) The rating authority shall from time to time and at such times as the assessment committee may direct furnish to the assessment committee returns and other particulars with respect to all proposals and any notices of objection thereto given to the rating authority.
- (7) The assessment committee shall hear and determine any proposal as if it were an objection to a draft list, and all the foregoing provisions of this Part of this Act relating to the hearing and determining of such an objection shall apply accordingly.
- (8) If the person by whom any proposal is made under this section, or a person who objects to any such proposal, or the rating authority is aggrieved by the decision of the assessment committee thereon that person, or authority, as the case may be, may within twenty-one days after the date of the decision appeal against the decision in the same manner as if the decision were a decision of the committee on an objection to a draft list, and subject to the express provisions of this section all the provisions of this Part of this Act with respect to appeals against such a decision shall apply accordingly.
- (9) The assessment committee shall as soon as may be after any proposal made under this section has been disposed of by them, cause the proper alterations in or additions to the valuation list to be made (including any consequential alterations to totals), and shall give notice of the alterations and additions to the occupier or, where there is no occupier, to the owner of the hereditament affected.
- (10) Subject as hereinafter provided, an amendment made in the valuation list in pursuance of this section shall, in relation to any rate current at the date when the proposal in pursuance of which the amendment was made was served on the rating authority, or, where notice of the proposal was given to the occupier or owner, as the case may be, of the hereditament affected, current at the date when the notice was so given, be deemed to have had effect as from the commencement of the period in respect of which the rate was made, and shall, subject to the provisions of this section, have effect for the purposes of any subsequent rate, and the provisions of subsection (2) of the last preceding section of this Act shall have effect accordingly:

Provided that, in the case of an amendment consisting of the inclusion in the valuation list either of a newly-erected or newly-constructed hereditament or an altered hereditament which has been out of occupation on account of structural alterations, or of the alteration in the valuation list of the value of any hereditament, where the value thereof has been affected by the making of structural alterations or by the total or partial destruction of any building or other erection by fire or any other physical cause, the amendment shall have effect only as from the date when the new or altered hereditament comes into occupation, or as from the happening of the event giving rise to the alteration of the value of the hereditament, as the case may be, or in a case where tithe, tithe commutation rentcharge or other payment in lieu of tithe is extinguished in whole or in part, as from the date on which the extinction takes effect.

- (11) Every assessment committee shall hold such meetings as are in the opinion of the committee reasonably required for the prompt disposal of proposals made under this section with respect to the valuation lists of their area, and the meetings so to be held shall be held on such dates as may be fixed by the committee after consultation with the rating authorities in their area.

Employment of Valuers.

38 Power of authorities to employ valuers.

- (1) Any rating authority, assessment committee, or county valuation committee, may, if they think fit, employ a competent person to give advice or assistance in connection with the valuation of any hereditaments in their area, and any person so employed shall have power, at all reasonable times and after giving due notice, and on production, if so required, of authorisation in writing in that behalf from the rating authority or committee authenticated by the signature of their clerk, to enter on, survey and value any hereditament in the area of the authority or committee which the authority or committee may direct him to survey and value.
- (2) If any person wilfully delays or obstructs any person in the exercise of any of his powers under this section he shall be liable on summary conviction to a fine not exceeding five pounds.

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.

- (1) If at any time it is shown to the satisfaction of the High Court, on an application made by the Minister, or the council of any county or county borough concerned, that there is reason to apprehend that by reason of default made by any authority, committee or person in complying with any of the provisions of this Part of this Act a valuation list for any area will not be duly prepared in accordance with those provisions so as to come into force on the proper date, the court may appoint such person as they think fit to make and approve the list for the said area or to do any such things as ought to have been done by the authority, committee or person in default.
- (2) All costs properly incurred by a person appointed by the High Court under this section shall be paid by the authority, committee or person in default, and in case of dispute the amount payable as costs under this subsection shall be taxed in such manner as the High Court may direct.

Information and Returns.

40 Powers of rating authority to require returns.

- (1) In every case where a new valuation list is to be made under this Part of this Act for any rating area the rating authority shall serve notice on the occupier, owner or lessee of every hereditament in the area, or on any one or more of them, requiring him or them to make a return containing such particulars as may be reasonably required for the purpose of carrying out this

The said notices shall be served not later than such date as will allow a sufficient interval for completing, in accordance with the provisions of this Part of this Act, the various stages in the preparation of the valuation list.

- (2) The rating authority may at any time in connection with a proposal which has been made for the amendment of the valuation list, or with a view to the making of such a proposal, serve notice on the occupier, owner or lessee of any hereditament in the area or on any one or more of them requiring him or them to make a return.

- (3) Every person on whom a notice to make a return is served in pursuance of the provisions of this section shall within twenty-one days after the date of the service of the notice make a return in such form as is required by the notice, and deliver it in manner so required to the rating authority.
- (4) The rating authority shall cause all returns delivered to the authority in pursuance of the last preceding subsection to be transmitted to the assessment committee.
- (5) Any returns received under this section shall, after the relative lists are finally approved, or after the proposals for amendment have been disposed of, as the case may be, be sent by the assessment committee to the rating authority.
- (6) Every assessment committee and every rating authority shall furnish to the county valuation committee all information which the county valuation committee may require for the due discharge of their functions under this Part of this Act and which it is in the power of the assessment committee or the rating authority to furnish.

41 Power of assessment committee to require returns.

If the assessment committee at any time desire any person who is the owner, lessee or occupier of any hereditament wholly or partly within the assessment area to make a return with respect to any of the matters with respect to which a return may be required under the last preceding section, they may serve a notice on that person requiring the return, and that person shall, within twenty-one days after service of the notice, send the required return to the assessment committee.

42 Penalties for failure to make returns, and for making false returns.

- (1) If any person on whom notice has been served under any of the provisions of the two sections of this Act last preceding fails without reasonable excuse to comply with the notice, he shall, on summary conviction, be liable in respect of each offence to a fine not exceeding twenty pounds, and to a further penalty not exceeding forty shillings for each day during which the default continues after conviction.
- (2) If any person wilfully makes or causes to be made a return under either of the two sections of this Act last preceding which is false in any material particular, he shall, without prejudice to any liability to be proceeded against under any other enactment, be liable on summary conviction in respect of each offence to a fine not exceeding fifty pounds.

Miscellaneous.

43 Evidence of lists, and furnishing of copies of lists and tax assessments.

- (1) A valuation list as for the time being in force, or an extract from any such list, may be proved by the production of a copy of the list, or of the extract, purporting to be certified by the clerk of the rating authority to be a true copy or extract, and the certificate shall state that all alterations required to be made in pursuance of the provisions of this Part of this Act in the list, or in the part of the list extracted, have been correctly made in the copy or extract so produced.
- (2) Any rating authority on application by a surveyor of taxes shall furnish to him a copy of their valuation list as for the time being in force, or of any rate for the time being in

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force, or any extract from the rate or list, on payment of a sum not exceeding the rate of five shillings for every hundred entries numbered separately, and the clerk of the rating authority shall, if required, certify the copy or extract in accordance with this section.

- (3) Any county valuation committee, assessment committee, or rating authority may from time to time require the surveyors of taxes for their area to furnish to them (subject to payment therefor of a sum calculated at the rate aforesaid) a copy of the annual values for the time being in force for the purpose of income tax under Schedule A of the Income Tax Act, 1918, for all or any of the properties in that area:

Provided that nothing in the foregoing provision shall extend to annual values which by law are not allowed to be made public,

44 Valuation list not to be rendered invalid by certain failures or omissions.

Any failure on the part of a rating authority or assessment committee to complete any proceedings with respect to the preparation of a valuation list within the time required by this Part of this Act, or the omission from a valuation list of any matters required by this Part of this Act to be included therein, shall not of itself render the list invalid.

45 Inclusion in one proceeding of separate hereditaments.

Any occupier or ratepayer may include in the same objection, appeal or other proceeding under this Part of this Act all or any hereditaments of which he is or is deemed to be the occupier or ratepayer which are comprised in the same valuation list, although they are separately assessed in that list.

46 Publication of notices.

Any notice required to be published under this Part of this Act by an assessment committee or rating authority shall be published by affixing it in some public or conspicuous place or situation in the area affected and by publishing it in one or more newspapers circulating in the area of the committee or authority.

47 Use of public rooms.

- (1) Any assessment committee shall be entitled to use at any reasonable hours for the purpose of their meetings or for any other purposes of this Act any room which belongs to any rating authority within the assessment area or which any such authority is entitled to use.
- (2) Any person having the control of any room maintained out of the proceeds of any rate levied within the area of a rating authority may put that room at the disposal of the assessment committee for the purposes of any meetings of the committee or for any other purposes of this Act.
- (3) An assessment committee shall pay to the authority or body owning any room used by the committee in pursuance of this section such reasonable sum in respect of the use of a room as may be agreed between the said authority or body and the committee, or in default of such agreement may be determined by the council of the county in which the room is situated.