



Rating and Valuation Act 1925

1925 CHAPTER 90

PART III

GENERAL.

Existing Officers and Transfer of Property, &c.

48 Transfer of existing officers.

- (1) Any person who at the passing of this Act is an officer of an assessment committee under the Union Assessment Acts, 1862 to 1880. or, being an officer of a board of guardians, is employed in the service of such a committee, including a valuer appointed by the guardians under section thirty-two of the Poor Law Amendment Act, 1868, shall on the appointed day, as respects that office, be transferred to and become an officer of the assessment committee for the assessment area comprising the poor law union for which such officer acts or, where the poor law union is not wholly comprised within one assessment area, of the assessment committees for the assessment areas into which the poor law union extends.
- (2) All assistant overseers, rate collectors, vestry clerks and other officers employed in the performance of the duties of overseers, who are in office at the passing of this Act, shall on the appointed day, as respects any such office or duties as are hereinbefore mentioned, be transferred to and become officers of the rating authority of the area comprising the parish for which the officer acts in the execution of that office or in the performance of those duties, and the provisions of any order authorising the appointment of an assistant overseer, collector of poor rates or vestry clerk shall, as from the appointed day, cease to have effect.
- (3) In the succeeding provisions of this Part of this Act any officer transferred by this section, and the office or duties in respect of which he is so transferred, are respectively referred to as a "transferred officer" and a "transferred office."
- (4) The assessment committee or the rating authority, as the case may require, may determine the appointment of any officer transferred to them, whose office they consider unnecessary.

Status: This is the original version (as it was originally enacted).

- (5) Where the salary of an assistant overseer, collector of poor rates or vestry clerk has been fixed in consideration of the performance by the officer of all or any of the duties of the office of clerk to the parish council, the salary of the officer payable under this Act by the rating authority shall be reduced by such yearly sum as may be determined by the rating authority to represent the proportion of the total salary which is payable in respect of such duties, and the liability of the rating authority for the payment to the officer as from the appointed day of the yearly sum so determined shall be transferred from the rating authority to the parish council.
- (6) A parish council may appeal to the county council against a determination of the rating authority under the preceding subsection of this section and the decision of the county council on any such appeal shall be final and conclusive.
- (7) Every transferred officer shall hold his office by the same tenure and on the same conditions as heretofore, and while performing similar duties, shall, in respect of a transferred office, receive not less salary or remuneration and shall be entitled to not less pension (if any) than the salary, remuneration or pension to which he would have been entitled in respect of that office if this Act had not been passed.
- (8) The assessment committee or the rating authority, as the case may require, may distribute their business among the transferred officers in such manner as they may think proper, and every officer shall perform such duties in relation to that business as may be directed by the assessment committee or rating authority.
- (9) If, at any time within five years after the appointed day, any transferred officer is required to perform duties which are not analogous to, or which are an unreasonable addition to, those which he was required to perform in respect of the transferred office immediately before the appointed day, the officer may relinquish his office.

49 Compensation to existing officers.

- (1) Every officer of any authority or committee to or from whom duties are transferred by this Act, and every parish officer in office at the passing of this Act, who by virtue of this Act, or of anything done in pursuance or in consequence thereof, suffers any direct pecuniary loss by abolition of office or by determination of his appointment or by diminution or loss of fees, salary or emoluments and for whose compensation for that loss provision is not made by any other enactment for the time being in force, shall be entitled to compensation under this Act for that loss.
- (2) For the purposes of this section, any transferred officer—
 - (a) who relinquishes under the provisions of this Act a transferred office ; or
 - (b) whose services are dispensed with or whose salary is reduced by any assessment committee or by any rating authority, within five years after the appointed day, because his services are not required, or his duties are diminished, and not on the ground of misconduct;
 shall be deemed, unless the contrary is shown, to have suffered a direct pecuniary loss in consequence of this Act.
- (3) Any application by an officer for compensation under this Act shall be made to the assessment committee or assessment committees, or rating authority, to whom the officer is by this Act transferred.
- (4) The provisions contained in the Sixth Schedule to this Act shall have effect with regard to the determination and payment of compensation under this Act to officers.

50 Determination of questions as to transferred officers, &c.

If any question arises as to—

- (1) the transfer of an officer in consequence of the provisions of this Act;
 - (2) the authority to whom application by an officer is to be made for compensation under this Act; or
 - (3) the fund out of which the compensation (if any) is to be paid, or the proportions in which any compensation awarded is payable by any authorities;
- the Minister may, on the application of the officer or any authority, determine the question.

51 Superannuation of transferred officers.

- (1) If the annual contributions required by the Poor Law Officers' Superannuation Act, 1896, have been made by any officer transferred by this Act to an assessment committee, or to a rating authority, the provisions of the Act of 1896 shall, as respects the transferred office, apply subject to such modifications as the Minister may by order direct for the purposes of making that Act applicable to the case.
- (2) Any rating authority who have established under any local Act a superannuation fund or scheme or other fund or scheme for ensuring benefits to an officer on retirement, may, with the consent of any officer transferred to them by this Act, admit such officer to the benefits of that fund or scheme on such terms and conditions as they may think fit.
- (3) Notwithstanding anything in section twenty-seven of the Local Government and other Officers' Superannuation Act, 1922, if that Act can be and is adopted by a council, who are a rating authority, or by an assessment committee, whether alone or in combination with another local authority and whether before or after the appointed day, the Minister may by order provide for the application of that Act, as regards any transferred office, to such of the officers transferred by this Act to the rating authority or assessment committee, as were subject to any superannuation scheme in respect of the transferred office before the appointed day.
- (4) Nothing in this section shall require any officer to whom the Poor Law Officers' Superannuation Act, 1896, applies to become otherwise than with his consent a member of or contributor to any superannuation fund or scheme or other fund or scheme for securing benefits to an officer on retirement.
- (5) Nothing in this Act shall transfer to any assessment committee or rating authority any liability of a board of guardians in respect of a superannuation allowance to an officer who shall have ceased to hold office before the appointed day.

52 Transitional provisions.

The provisions set out in the Seventh Schedule to this Act, (which relate to the transfer of the property and liabilities of existing authorities and to other transitional matters), shall have effect for the purpose of bringing this Act into operation.

Expenses, Accounts, and Officers of Authorities.

53 Expenses.

- (1) Any expenses incurred under this Act by an assessment committee, including the costs of an appeal awarded against or incurred by the committee under this Act, shall, where the assessment area consists of one rating area, be charged on that area, and shall, where the assessment area comprises two or more rating areas, be charged on those areas respectively in proportion to the rateable values of all property therein, and precepts may be issued by the assessment committee to rating authorities accordingly.
- (2) An assessment committee may repay to any members of the committee attending conferences held by county valuation committees under this Act any travelling and subsistence expenses which may have been reasonably incurred by those members in so attending, and any sums so repaid by an assessment committee to any of its members shall be treated as part of the expenses of the committee under this Act.

A county valuation committee may make similar repayments in the case of any members of the committee who are members of the council of the county, and any expenses incurred by a county valuation committee under this Act shall be defrayed as expenses for general county purposes.

- (3) Where it appears to an assessment committee that an appeal under this Act in respect of a hereditament included in the valuation list for another area involves a principle which may affect the rateable value of property in the area of the committee, it shall be lawful for the committee to enter into an agreement with the assessment committee who are the respondents to the appeal to make a reasonable contribution towards any costs which may be incurred or be payable by that other committee in connection with the appeal.
- (4) Any expenses incurred under this Act by a rating authority shall be paid out of the general rate raised by the authority for their area, or if incurred during the interval before the first general rate for the area is made under this Act, out of the poor rate.
- (5) Any sums received under this Act by any authority, not being receipts from a rate, shall, subject to the foregoing provisions of this Act, be applied in the reduction of the expenses of the authority under this Act.

54 Accounts of assessment committees, &c.

- (1) The accounts of the receipts and expenditure under this Act of assessment committees, and of rating authorities, and of the officers of those authorities respectively, shall be made up, and shall be audited by district auditors, in like manner and subject to the same provisions as the accounts of a county council, and the enactments relating to the audit of those accounts, and to all matters incidental thereto and consequential thereon, shall apply accordingly, subject to such modifications, if any, as the Minister may prescribe.
- (2) For the purposes of ascertaining the amount of the stamp duty chargeable in respect of the accounts of rating authorities, transfers from the rating account of a rating authority to accounts relating to its various services shall be treated as sums paid in pursuance of precepts.

55 Power of rating authorities, assessment committees, and county valuation committees to appoint officers.

- (1) It shall be lawful for rating authorities, assessment committees, and county valuation committees to appoint for the purposes of this Act such rating officers, valuation officers and other officers as they think fit, and to pay to any officers so appointed such reasonable salaries as they think fit.
- (2) Where any officer appointed by a rating authority under this section or transferred to them by this Act is entrusted with the custody or control of money, the rating authority, unless a policy of guarantee or other security is in force of such an amount as may reasonably be expected to cover any loss in the event of a default of the officer, shall obtain a policy of guarantee, or other security, of adequate amount, for the due performance by the officer of his duties.
- (3) Any security obtained by a rating authority under this section shall remain in full force notwithstanding any alteration in the boundary of the rating area, or any change in the district for which the officer is to act.
- (4) The rating authority may defray the cost of any security obtained by them under this section, and every such security shall be produced to the district auditor at the audit of the accounts of the rating authority.

56 Authority to clerk to collect rates.

The rating authority may either generally or in respect of any special proceeding by resolution authorise their clerk to institute, carry on, or defend proceedings in relation to the collection or recovery of rates which the rating authority are themselves authorised to institute, carry on, or defend.

Miscellaneous.

57 Constitution of Central Valuation Committee for promoting uniformity in valuation.

- (1) For the purpose of promoting uniformity in valuation there shall be constituted, in accordance with a scheme to be made by the Minister after consultation with local authorities and associations of local authorities and any organisation representing assessment committees constituted under the Union Assessment Acts, 1862 to 1880, a Central Valuation Committee consisting of members of rating authorities, county valuation committees, and assessment committees, and of such other persons, if any, not being officers of the Department of Inland Revenue as may be provided by the scheme.
- (2) The Central Valuation Committee shall take into consideration the operation of this Act and shall give to the Minister such information and make to him such representations in respect thereto as they may consider desirable for promoting uniformity and removing inequalities in the system of valuation, and shall for those purposes hold conferences or otherwise consult with such persons or bodies as they think desirable.
- (3) Any rating authority, county valuation committee, or assessment committee may, subject to the provisions of the scheme, make contributions towards the expenses of the Central Valuation Committee.

- (4) The Central Valuation Committee shall submit to the Minister an annual report of its proceedings.
- (5) Any scheme to be made by the Minister under this section shall be laid before each House of Parliament forthwith and, if an Address is presented to His Majesty by either House of Parliament within the next subsequent twenty-eight days on which that House has sat after any such scheme is laid before it praying that the scheme may be annulled, His Majesty in Council may annul the scheme and it shall thenceforth be void, but without prejudice to the validity of anything previously done thereunder or the making of a new scheme.

58 Power to make rules.

- (1) The Minister, after consultation with any local authority or association of local authorities with whom consultation appears to him to be desirable, may by rules prescribe anything which by this Act is to be prescribed and the form of any rate, demand note, valuation list, statement, return or other document whatsoever which is required or authorised to be used under or for the purposes of this Act.
- (2) Every rule made under this section shall be laid before both Houses of Parliament forthwith, and if an Address is presented to His Majesty by either House of Parliament within the next subsequent twenty-eight days on which that House has sat after any such rule is laid before it praying that the rule may be annulled it shall thenceforth be void, but without prejudice to the validity of anything previously done thereunder or the making of a new rule.

59 Service of notices, &c.

- (1) Any notice, demand note, order or other document required or authorised to be sent or served under or for the purposes of this Act may be sent or served either—
 - (a) by delivering it to the person to or on whom it is to be sent or served; or
 - (b) by leaving it at the usual or last known place of abode of that person, or in the case of a company at its registered office; or
 - (c) by forwarding it by post addressed to that person at his usual or last known place of abode, or in the case of a company at its registered office; or
 - (d) by delivering it to some person on the premises to which it relates or (except in the case of a document being a summons) if there is no person on the premises to whom it can be so delivered, then by fixing it on some conspicuous part of the premises ; or
 - (e) without prejudice to the foregoing provisions of this subsection, where the hereditament to which the document relates is a place of business of the person to or on whom it is to be sent or served, by leaving it at, or forwarding it by post addressed to that person at, the said place of business.
- (2) Any notice, demand note, order or other document by this Act required or authorised to be served on the owner or occupier of any premises may be addressed by the description of the " owner" or " occupier" of the premises (naming them), without further name or description.
- (3) Any notice, demand note, order or other document of any description required or authorised for the purpose of this Act to be sent or transmitted to or served on any public or local authority (including an assessment committee) shall be deemed to be

duly sent, transmitted or served if in writing and delivered at or sent by post to the office of the authority addressed to that authority or to their clerk, and any notice, demand note, order or other document required or authorised to be sent, transmitted or served under this Act by any authority or body shall be sufficiently authenticated if signed by the clerk of the authority or body.

60 Inspection of documents.

- (1) Any ratepayer (whether a ratepayer in the rating area to which the documents relate or in some other area) may at all reasonable times, on payment, in the case of a document which is more than ten years old, of such fee as may be prescribed, and in any other case, without payment, inspect and take copies of and extracts from any rate book (whether current or closed), draft list, valuation list, notice of objection, proposal for amendment of the valuation list, notice of appeal, record of totals, valuation made by a valuer appointed by an assessment committee or minutes of the proceedings under this Act of any such committee or of a rating authority.
- (2) If any person having the custody of any document to which this section applies—
 - (a) obstructs any person in making any inspection or copy thereof or extract therefrom which he is entitled to make under this section; or
 - (b) demands, when not authorised by this Act, a fee for allowing him so to do;he shall on summary conviction be liable for each offence to a fine not exceeding five pounds.
- (3) Subsection (5) of section fifty-eight of the Local Government Act, 1894 (which provides for the inspection of documents belonging to the council of a rural district), shall not apply as respects any document to which this section applies, or any other document which is required or authorised to be used under or for the purposes of this Act.
- (4) For the purposes of this section the expression "ratepayer" includes an occupier who pays a rent inclusive of rates, and also includes any person authorised by a ratepayer to act on his behalf under this section.

61 Provisions as to inquiries.

- (1) The Minister may direct any inquiries to be held by his inspectors which he may deem necessary with reference to the purposes of this Act and such inspectors shall for the purposes of any inquiry have all such powers as they have for the purposes of inquiries directed by the Minister under the Public Health Act, 1875.
- (2) Where the Minister causes any such inquiry as aforesaid to be held, the cost incurred by the Minister in relation to that inquiry (including such reasonable sum not exceeding five guineas a day as the Minister may determine for the services of any inspector or officer of the Minister engaged in the inquiry) shall be paid by such authority as the Minister may direct, and the Minister may certify the amount of the costs so incurred and any amount so certified and directed by the Minister to be paid by any authority shall be a debt due to the Crown from that authority.

62 Abolition of overseers and transfer of their powers and duties.

- (1) After the appointed day overseers shall cease to be appointed, and His Majesty may by Order in Council to be made at any time after the passing of this Act provide,

subject to the provisions of this Act, for the transfer as from the appointed day to rating authorities, or such other local authorities or persons as seems expedient, of the powers and duties of and any property vested in overseers, and any such Order may contain such supplemental and consequential provisions as appear to His Majesty to be necessary or expedient to make in connection with the abolition of the office of overseer.

- (2) His Majesty may refer to a committee of the Privy Council the appointment of persons to prepare the drafts of Orders to be made under this section, and before any such Order is made the draft thereof shall 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 draft is laid before it presents an Address to His Majesty against the draft, or any part thereof, no further proceedings shall be taken thereon, but without prejudice to the making of any new Order.
- (3) Any reference in any Act or document to overseers in relation to any of their powers or duties shall be construed as references to the rating authority or to the other persons to whom those powers or duties are transferred by or in pursuance of this Act.

63 Interest in municipal property not to disqualify.

Subject to the provisions of this Act relating to appeals to quarter sessions, the interest of any council in any property of which they or the corporation for which they act are owners or occupiers shall not disqualify the council or any member thereof for acting under this Act in relation to that property.

64 Savings.

- (1) Subject as otherwise expressly provided in this Act, nothing therein contained shall affect—
 - (a) the principles on which hereditaments are to be valued or any privilege or any provision for the making of a valuation on any exceptional principle; or
 - (b) any exemption from or privilege in respect of rating conferred by any local Act or order on the occupiers of hereditaments in any particular part of a rating area or on the occupiers of any particular hereditaments; or
 - (c) any provision in any local Act under which the owner of a hereditament is liable to pay or bear a portion of any rate in relief of the occupier without being entitled to any commission, reduction, or allowance in respect of that liability; or
 - (d) any statutory provision authorising the appointment of a person to raise a rate on default being made by a local authority in performing any duty or making any payment; or
 - (e) any exemption from rating under section thirty three of the Highway Act, 1835 :

Provided that, for the purpose of any provision in any local Act conferring any exemption or privilege in respect of any rates which at the commencement of that Act were or might thereafter become leviable by an authority being an authority empowered to levy a general rate under this Act, such part of the general rate levied by the authority as represents rates which immediately before the appointed day were not levied by the authority shall not be deemed to be a rate levied by that authority.

- (2) For the purpose of securing the continued operation, notwithstanding the passing of this Act, of any such privilege or exemption as aforesaid—
- (a) the rating authority of every area in which immediately before the passing of this Act any such privilege or exemption was in force shall, before the appointed day, submit to the Minister a scheme making provision, whether by deductions to be made from the net annual value or otherwise, for the purpose aforesaid;
 - (b) if no such scheme is submitted by the rating authority before the appointed day, the Minister may himself make a scheme for the purpose aforesaid ;
 - (c) the provisions of paragraphs 2, 4 and 7 of Part III. of the Second Schedule to this Act shall apply for the purpose of schemes made under this subsection as if such schemes were special schemes within the meaning of the said Part III;
 - (d) subject to the foregoing provisions, a scheme duly approved or made by the Minister shall have effect as if enacted in this Act:

Provided that the rating authority and all persons interested in the hereditament may agree that the privilege or exemption shall be surrendered and extinguished in consideration of such payments as may be agreed between them.

- (3) Where any hereditament is occupied by or on behalf of the Crown for public purposes—
- (a) no gross value shall be determined or entered in the valuation list in respect of the hereditament ; and
 - (b) if any contribution is made by the Crown in aid of rates in respect of that hereditament, there shall be entered in the valuation list as representing the rateable value thereof the value upon which that contribution is computed, and the value so entered, or the amount of the contribution, as the case may be, shall be taken into account for the purpose of ascertaining totals or the proceeds of any rate, but the entry shall not affect any question as to contributions to be made by the Crown in respect of rates.
- (4) The Minister may make orders for the purpose of giving to the Universities of Oxford and Cambridge, or any other body which under any Act is entitled to special representation on any assessment committee, similar rights of representation on assessment committees constituted under this Act, and, so far as necessary for that purpose, may modify any provisions of this Act relating to the constitution of assessment committees.
- (5) Nothing in this Act shall affect the basis on which payments are made to the London County Council by any local or other authority outside London in respect of London main drainage charges, and accordingly in any Act or document relating to any such payments references to annual value, rateable value, the county rate basis or standard, or any other value or basis shall be construed as references to the corresponding value as determined under this Act, or, if there is no such corresponding value, to the equivalent value, such equivalent value to be determined, in case of difference, by the Minister.
- (6) Nothing in this Act shall affect the basis on which, or the manner in which, sums required for the purposes of the Metropolitan Police are raised.

65 Exercise of powers by and assistance to new rating and assessment authorities.

Notwithstanding anything in this Act, and without prejudice to the provisions of section thirty-seven of the Interpretation Act, 1889, it shall be lawful for every rating authority at any time after the commencement of this Act, and for every assessment committee at any time after the appointment of the committee, to exercise any powers or perform any duties vested in or imposed on them by this Act, other than any powers or duties to be transferred under this Act on the appointed day to the authority or committee from some other authority, and the guardians of unions, overseers and all assessment committees constituted under the Union Assessment Acts, 1862 to 1880, and the officers of all such guardians, overseers and committees, shall give to rating authorities and to assessment committees any assistance and information which they may respectively require for the purpose of enabling them to discharge their functions as aforesaid.

66 Power to modify local Acts.

- (1) The Minister may by order make such adaptations in the provisions of any local Act as may seem to him to be necessary in order to make those provisions conform with the provisions of this Act.
- (2) Every order made under this section shall be laid before both Houses of Parliament forthwith, and if an Address is presented to His Majesty by either House of Parliament within the next subsequent twenty-eight days on which that House has sat after any such order is laid before it praying that the order may be annulled it shall thenceforth be void, but without prejudice to the validity of anything previously done thereunder or the making of a new order.

67 Power to remove difficulties.

- (1) If any difficulty arises in connection with the application of this Act to any exceptional area, or the preparation of the first valuation list for any area, or otherwise in bringing into operation any of the provisions of this Act, the Minister may by order remove the difficulty or constitute any assessment committee, or declare any assessment committee to be duly constituted, or make any appointment, or do any other thing, which appears to him necessary or expedient for securing the due preparation of the list or for bringing the said provisions into operation, and any such order may modify the provisions of this Act so far as may appear to the Minister necessary or expedient for carrying the order into effect:

Provided that the Minister shall not exercise the powers conferred by this section after the thirty-first day of March, nineteen hundred and twenty-nine.

- (2) Every order made under this section shall be laid before both Houses of Parliament forthwith, and if an Address is presented to His Majesty by either House of Parliament within the next subsequent twenty-eight days on which that House has sat after any such order is laid before it praying that the order may be annulled it shall thenceforth be void, but without prejudice to the validity of anything previously done thereunder or the making of a new order.
- (3) In this section the expression " exceptional area " includes any county district which extends into two or more counties or is administered by the council of another district, and any parish which extends into two or more counties or county districts, or which is not within the same district for municipal and sanitary purposes.

68 Definitions.

(1) In this Act, unless the context otherwise requires, the following expressions have the meanings hereby assigned to them respectively, that is to say:—

" Rating area " means the area of a rating authority :

" Urban rating area " means a rating area being a county borough or an urban district :

" Rural rating area " means a rating area being a rural district:

" Assessment committee " means the assessment committee constituted under this Act :

" Valuation list " means the valuation list made under this Act:

" Rate " means a rate the proceeds of which are applicable to local purposes of a public nature and which is leviable on the basis of an assessment in respect of the yearly value of property, and includes any sum which, though obtained in the first instance by a precept, certificate or other instrument requiring payment from some authority or officer, is or can be ultimately raised out of a rate as before defined, but does not include—

- (a) any rate which is assessed under any commission of sewers, or in respect of any drainage, wall, embankment, or other work for the benefit of the land; or
- (b) any rate of the description commonly known as a church rate, a tithe rate, or a rector's rate, or any other rate of a similar character; or
- (c) any rate which is leviable by the conservators of a common ; or
- (d) any rate payable by consumers for a supply of water ; or
- (e) any rate of the description commonly known as a garden rate or square rate, if levied by any persons other than a rating authority:

Provided that nothing contained in the foregoing definition of the expression " rate " shall affect the construction of the expression "usual tenant's rates " in this Act, and that expression shall be construed as if this Act had not passed :

" Ratepayer " means every person who is liable to any rate in respect of property entered in any valuation list:

" Owner " means any person for the time being receiving the rack-rent of the lands or premises in connection with which the word is used, whether on his own account or as agent or trustee for any other person, or who would so receive that rent if the lands or premises were let at a rack-rent:

" Gross value " means the rent at which a 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 rent-charge, if any, and if the landlord undertook 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:

Provided that, in estimating the annual rental value of a hereditament to a tenant, no account shall be taken of the value of any services which the landlord renders, or procures to be rendered, to the tenant (either alone or in common with other tenants of the landlord) other than the provision of, or repairs to, or maintenance of, the hereditament:

" Hereditament " means any lands, tenements, hereditaments or property which are or may become liable to any rate in respect of which the valuation list is by this Act made conclusive:

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

" Agricultural land " means agricultural land within the meaning of the Agricultural Rates Acts, 1896 and 1923:

" Woodlands " includes land used for a plantation or a wood, or for the growth of saleable under-wood or for both such purposes, and not subject to any right of common :

" Financial year " means the year ending on the thirty-first day of March:

" The Minister " means the Minister of Health:

" Local authority " means any body having power to levy a rate or to issue a precept to a rating authority:

" Clerk, " in relation to any authority or body, includes any officer of the authority or body authorised by them to act on their behalf either generally or in relation to any particular matter:

" The appointed day " means the first day of April, nineteen hundred and twenty-seven:

" Date of the first new valuation " means in relation to any rating area or part of a rating area the date on which the first new valuation list made under Part II. of this Act for that area or part comes into operation:

" Local Act " includes a Provisional Order Confirmed by Act of Parliament.

- (2) In the case of tithe rentcharge as defined in the Tithe Act, 1891, references in this Act to an occupier shall be construed as references to an owner as so defined.
- (3) References in this Act to assessment Committees constituted under the Union Assessment Acts, 1862 to 1880, shall be construed as including references to assessment committees constituted under any local Act.
- (4) In this and every other Act, whether passed before or after this Act, the expression parish "shall,' unless the contrary intention appears and subject to any alteration of area made on or after the appointed day by or in pursuance of any Act, mean a place for which immediately before the appointed day a separate poor rate was or could be made or a separate overseer was or could be appointed, and in this Act also includes, unless the context otherwise requires, any part of a parish being either a contributory place or an area otherwise subject to separate or differential rating.

69 Repeal, construction of references, &c.

- (1) The enactments mentioned in the Eighth Schedule to this Act shall be repealed to the extent specified in the third column of that Schedule, and so much of any other Act, whether public or local and personal, as authorises any valuation of a hereditament to be made for the purposes of any rate in respect of which the valuation list is by this Act made Conclusive, or any assessment of any such rate to be made except on the basis of that valuation list, shall also be repealed.
- (2) References in any Act or document to any rate in lieu of which a general rate under this Act is levied or to any rate in lieu of which a special rate under this Act is levied shall, unless the context otherwise requires and subject as hereinafter provided, be construed as references respectively to the general rate and the special rate:

Provided that for the purposes of the Agricultural Rates Acts, 1896 and 1923, and the Tithe Rentcharge (Rates) Act, 1899, the rates in respect of which relief is given under those Acts shall in a rural district be taken to be the general rate, and in any other district be taken to be such part of the general rate levied for the district as is estimated by the Minister to be levied in, substitution for the rates in respect of which

such relief was given at the date of the passing of this Act, and for the purpose of the foregoing provision a general rate shall be taken to include any amount required to be levied together with and as an additional item of the general rate:

References in any Act or document to gross value-or gross estimated rental or to net annual value or rateable value as determined by valuation lists made-under the Union Assessment Acts, 1862 to 1880, or as shown in, or ascertained in accordance with, the Acts relating to the basis or standard of county rates, shall, unless the context otherwise requires, be construed as references to-gross value or net annual value, as the case may be, as determined under this Act:

References in any Act or document to assessable value shall—

- (a) where the term is used in connection with special expenses rates, be construed as references to-the value on which a special rate under this Act is chargeable;
- (b) where the term is used in connection with or in relation to the Agricultural Rates Acts, 1896 and 1923, be construed as references to net annual value reduced by fifty per cent., or, in the case of reduced assessable value, by seventy-five per cent., of the net annual value of agricultural land;
- (c) in any other case (except where the term is used in relation to income-tax), be construed as references to rateable value as determined under this Act:

References in any Act or document to the assessment committee or to the valuation list or supplemental list, under the Union Assessment Acts, 1862 to 1880, shall, unless the context otherwise requires, be construed as references to the assessment committee under this Act, and the valuation list under this Act:

Any document referring to any enactment hereby (repealed shall, unless the context otherwise requires, be construed to refer to this Act or to the corresponding enactment of this Act.

- (3) During the period between the appointed day and the date of the first new valuation the assessment committee for any assessment area and the rating authority for any rating area shall, in relation to valuation lists for any parishes within their area, exercise respectively all such powers and perform all such duties as might have been exercised or performed by an assessment committee constituted under the Union Assessment Acts, 1862 to 1880, or by overseers of the poor.
- (4) This section shall come into operation on such date as may be fixed by the Minister, and the Minister may fix different dates for different purposes and in relation to different areas.

70 Extent and short title.

- (1) This Act shall not extend to Scotland, "Northern Ireland or the administrative county of London.
- (2) The Minister may by order direct that this Act shall, subject to such exceptions, adaptations and modifications, if any, as may be specified in the order, apply to the Isles of Scilly, but except as so applied this Act shall not apply to the said Isles.

The Minister may by order from time to time amend any order previously made under this subsection and may by any order made under this subsection amend or repeal any provisions contained in the order relating to the Isles of Scilly, which was confirmed by the Local Government Board's Provisional Order Confirmation (No. 6) Act, 1890.

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

(3) This Act may be cited as the Rating and Valuation Act, 1925.