



Rating and Valuation Act 1925

1925 CHAPTER 90

PART I

RATING.

11 Rating of, and collection of rates by, owners.

- (1) The rating authority may by resolution direct that, in the case of all hereditaments in their area (exclusive of hereditaments consisting of agricultural land) which belong to a class to be defined in the resolutions by reference to rateable value and also, if rent is paid, by reference to the interval at which rent from time to time becomes payable or is collected, the owners thereof shall be rated instead of the occupiers:

Provided that the class shall not be so defined as to include any hereditament the rent of which becomes payable or is collected at quarterly or any longer intervals or the rateable value of which exceeds thirteen pounds, or, in the case of any area in which, at the passing of this Act, a higher limit of value is in force for the purposes of section three of the Poor Rate Assessment and Collection Act, 1869, that higher limit.

Where a rating authority give any such direction as aforesaid—

- (a) the owners of any hereditaments in the area of that authority to which the direction applies shall, in the case of any rate made while the resolution is in force, be rated accordingly, and the rating authority shall make to any owner who being so rated pays the amount due by him in respect of the rate before the expiration of one-half of the period in respect of which the rate is made (or, if the rate is payable by instalments one half of the period in respect of which the instalment is payable) or such later date or dates as may be specified in the resolution an allowance equal to ten per cent. of the amount payable ; and
- (b) the rating authority, if they are the owners of any such hereditaments as aforesaid, shall in the case of any hereditament which is of a rateable value not exceeding that specified in the resolution and which is occupied by the owner, make to the owner (subject to the amount of the rate chargeable in respect of the hereditament being paid by the owner within the time fixed by the foregoing paragraph) an allowance corresponding to the amount, if

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any, passed on by the authority to the occupiers of "hereditaments owned by them in respect of the allowance to which the authority are entitled under this subsection, and, unless the contrary is proved, an amount not less than five per cent. of the amount payable in respect of rates shall be deemed to have been so passed on by the authority.

- (2) The owner of any hereditaments to which this subsection applies, that is to say, hereditaments the rent of which becomes payable or is collected at intervals shorter than quarterly, may, by agreement in writing with the rating authority, undertake in respect of any such hereditament either—
- (a) that he will pay the rates chargeable in respect thereof, whether it is occupied or not; or
 - (b) that he will, so long as the hereditament is occupied, pay the rates chargeable in respect thereof; or
 - (c) that he will on behalf of the authority collect the rates due from the occupier thereof,

and the authority may agree, where the owner so undertakes and pays over to the authority on or before the date or dates specified in the agreement the amounts payable by him thereunder, to make to him an allowance not exceeding in the case of an undertaking under paragraph (a) fifteen per cent., in the case of an undertaking under paragraph (b) seven and one-half per cent., and in the case of an undertaking under paragraph (c) five per cent.

An allowance made under this subsection in respect of any hereditament to an owner who is rated under the preceding subsection shall be in substitution for any allowance to which he might otherwise have been entitled in respect of that hereditament under the preceding subsection.

- (3) An agreement entered into under this section shall continue in force until determined by notice given either by the rating authority to the owner or by the owner to the rating authority and, in the event of a change in the ownership of any hereditament while the agreement is in force, shall continue to be binding on the new owner as if it had been made with

A notice for the purposes of this subsection, or a resolution of the rating authority rescinding a previous resolution under subsection (1) of this section, shall take effect only on the expiration of a period in respect of which a rate is made, and in the case of a notice must be given before the commencement of the period on the expiration of which it is to take effect.

- (4) Where in pursuance of this section the owner is rated or has undertaken to pay or collect the rates charged in respect of any hereditament, the amount due from him in respect of the rates shall be recoverable by the rating authority from him or, where the rates are collected by an agent of his, either from him or from that agent, in the same manner and subject to the same conditions in and subject to which rates are recoverable from occupiers of rated hereditaments.
- (5) In the case of an undertaking by an owner to collect rates on behalf of the rating authority, the amount due from the owner shall be taken to be an amount which bears to the total amount of the rates due the same proportion as the aggregate amount actually collected by him in respect of rent and rates bears to the aggregate amount due in respect thereof.

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Unless the undertaking by the owner to collect rates expressly so provides, the expression " rates due " shall not, for the purposes of the provisions of this section relating to an undertaking by an owner to collect rates, include rates accruing due before the date on which the undertaking comes into operation, nor for the purposes of this subsection shall account be taken of rent which accrued due before that date.

- (6) Every owner who is rated under this section instead of the occupier, or who enters into an agreement with a rating authority under this section, shall from time to time on demand deliver to the rating authority a list of the occupiers of the hereditaments in respect of which he is so rated or has so agreed, and such particulars with respect to the periods for which any of those hereditaments have been unoccupied, and with respect to the amounts which he has failed to collect from the occupiers, as the authority may require for the purpose of enabling them to determine what amount is properly due from the owner under this section, and if any such owner refuses or neglects to comply with the provisions of this subsection, or knowingly delivers to the rating authority particulars which are untrue in any material respect, he shall, in respect of each offence, be liable on summary conviction to a fine not exceeding five pounds, and, in the case of refusal or neglect to deliver particulars, to a further penalty not exceeding one pound for each day during which the offence continues after conviction therefor.
- (7) Sections seven, eight, twelve, and nineteen of the Poor Rate Assessment and Collection Act, 1869 (which relate respectively to the constructive payment of rates, the power of occupiers to deduct from rent the amount of rates unpaid by owners, the recovery of rates unpaid by owners and the insertion of the names of occupiers in the rates), shall have effect for the purposes of this section as if they were therein re-enacted and in terms made applicable to the provisions thereof.
- (8) Every owner who is rated under this section instead of the occupier, or who enters into an agreement with the rating authority under this section, in respect of any hereditaments shall, without prejudice to the rights of the occupier of any of those hereditaments, be treated in relation to any right of appeal to quarter sessions against a rate and for the purpose of the provisions of Part II. of this Act relating to objections, appeals and proposals as standing in the same position as the occupier.
- (9) Any owner who under subsection (1) of this section pays any rate which, as between the owner and the occupier, the occupier is liable to pay, shall be entitled to be reimbursed by the occupier the amount so paid.
- (10) The provisions of this section shall come into operation in any rating area on the date of the first new valuation and shall have effect in substitution for the provisions contained in sections three and four of the Poor Rate Assessment and Collection Act, 1869, and paragraph (a) of subsection (1) of section two hundred and eleven of the Public Health Act, 1875, and, unless the rating authority concerned otherwise resolve, for any provisions contained in any local Act with respect to the rating of owners instead of occupiers, and as from the said date all resolutions, agreements, and notices then in force under any such provisions as aforesaid shall, subject as aforesaid, cease to have effect.
- (11) For the purposes of this section the expression "owner," in relation to a hereditament means the person who is, or if the hereditament were occupied would be, entitled to receive the rent payable in respect thereof, or where the hereditament is occupied free of rent the person by whose permission it is so occupied.