



# Rating and Valuation (Apportionment) Act 1928

## 1928 CHAPTER 44

### *Distinction of Hereditaments in Valuation Lists*

#### **1 Distinction of hereditaments and apportionment of values in valuation lists**

- (1) In every valuation list the classes of hereditaments hereinafter mentioned shall, in the prescribed manner, be distinguished from each other and from all other hereditaments, that is to say, there shall be so distinguished—
  - (a) agricultural hereditaments;
  - (b) industrial hereditaments;
  - (c) freight-transport hereditaments;and where by this Act the net annual value of any such hereditament is required to be apportioned such apportionment shall be shown in the prescribed manner in the valuation list.
- (2) Valuation lists which will come into force after the first day of October, nineteen hundred and twenty-nine, shall be made in conformity with the provisions of this Act; and the principal Act, that is to say,
  - (a) in relation to places outside London, the Rating and Valuation Act, 1925, as amended by any subsequent enactment; and
  - (b) in relation to London, the Valuation (Metropolis) Act, 1869, as amended by any subsequent enactment, including this Act,shall apply accordingly.
- (3) For the purpose of enabling valuation lists which will be in force on the first day of October, nineteen hundred and twenty-nine, to be brought into conformity with this Act, the provisions set out in the First Schedule to this Act shall have effect.

*Provisions as to Agricultural Hereditaments*

**2 Definition of agricultural hereditaments**

(1) In this Act the expression "agricultural hereditament" means any hereditament being agricultural land or agricultural buildings.

(2) In this Act the following expressions have the meanings hereby respectively assigned to them:—

"Agricultural land" means any land used as arable meadow or pasture ground only, land used for a plantation or a wood or for the growth of saleable underwood, land exceeding one quarter of an acre used for the purpose of poultry farming, cottage gardens exceeding one quarter of an acre, market gardens, nursery grounds, orchards or allotments, including allotment gardens within the meaning of the Allotments Act, 1922, but does not include land occupied together with a house as a park, gardens (other than as aforesaid) pleasure grounds, or land kept or preserved mainly or exclusively for purposes of sport or recreation, or land used as a race-course; and for the purpose of this definition the expression "cottage garden" means a garden attached to a house occupied as a dwelling by a person of the labouring classes :

"Agricultural buildings" means buildings (other than dwelling-houses) occupied together with agricultural land or being or forming part of a market garden, and in either case used solely in connection with agricultural operations thereon.

*Provisions as to Industrial Hereditaments*

**3 Definition of industrial hereditaments**

(1) In this Act the expression "industrial hereditament" means a hereditament (not being a freight-transport hereditament) occupied and used as a mine or mineral railway or, subject as hereinafter provided, as a factory or workshop:

Provided that the expression industrial hereditament does not include a hereditament occupied and used as a factory or workshop if it is primarily occupied and used for the following purposes or for any combination of such purposes, that is to say—

- (a) the purposes of a dwelling-house;
- (b) the purposes of a retail shop;
- (c) the purposes of distributive wholesale business;
- (d) purposes of storage;
- (e) the purposes of a public supply undertaking;
- (f) any other purposes, whether or not similar to any of the foregoing, which are not those of a factory or workshop.

(2) For the purposes of this Act any place used by the occupier for the housing or maintenance of his road vehicles or as stables shall, notwithstanding that it is situate within the close, curtilage or precincts forming a factory or workshop and used in connection therewith, be deemed not to form part of the factory or workshop, but save as aforesaid, the expressions "factory" and "workshop" have respectively the same meanings as in the Factory and Workshop Acts, 1901 to 1920.

(3) Where two or more properties within the same curtilage, or contiguous to one another, are in the same occupation and, though treated as two or more hereditaments for the purposes of rating and valuation by reason of being situate in different parishes or of having been valued at different times or for any other reason, are used as parts of a single mine, mineral railway, factory, or workshop, then, for the purposes of determining whether the several hereditaments are industrial hereditaments they shall be treated as if they formed parts of a single hereditament comprising all such hereditaments.

(4) In this Act the following expressions have the meanings hereby respectively assigned to them, that is to say:—

" Mine " has the meaning assigned to it by section one hundred and twenty-two of the Coal Mines Act, 1911, or section forty-one of the Metalliferous Mines Regulation Act, 1872, as amended by subsection (2) of section nineteen of the Mining Industry Act, 1920, as the case may require, but also includes any premises, place, or works, whether below ground or above ground, primarily occupied and used for the purpose of draining or otherwise protecting from damage any mine or group of mines or occupied and used for pumping or raising brine for the purpose of manufacture or sale from shafts, wells, springs, or mines:

" Mineral railway " means a railway, tramway, or ropeway used primarily for the transport of minerals gotten from a mine, or from two or more mines, to a freight-transport hereditament or between any two such hereditaments or to any dock not being a freight-transport hereditament and in the latter case includes also such dock:

" Public supply undertaking " means any undertaking primarily carried on for the supply of gas, water, electricity or hydraulic power for public purposes, or to members of the public, or to any one or more undertakings carried on under any special Act or Order having the force of an Act:

" Retail shop " includes any premises of a similar character where retail trade or business (including repair work) is carried on.

#### **4 Entries in valuation lists as to industrial hereditaments**

(1) In every valuation list every industrial hereditament occupied and used wholly for industrial purposes shall be shown as being so occupied and used, and as respects every such hereditament occupied and used partly for industrial purposes, the net annual value thereof shall be shown, in the prescribed manner, as being apportioned between the occupation and user of the hereditament for industrial purposes, and the occupation and user thereof for other purposes.

(2) For the purpose of determining in what proportions an industrial hereditament is occupied and used for industrial purposes and for other purposes respectively, the following provisions shall have effect:—

(a) The hereditament shall be deemed to be occupied and used for industrial purposes except in so far as any part thereof is, under this Act or under the enactments relating to the regulation of mines, factories and workshops, to be deemed neither to be, nor to form part of, a mine, factory, or workshop:

(b) Where the net annual value of a hereditament does not exceed fifty pounds or where the part of the net annual value of a hereditament attributable to purposes other than industrial purposes does not exceed ten per cent. of the part thereof attributable to industrial purposes, the hereditament shall be

treated as if it were occupied and used wholly for industrial purposes; and where the part of the net annual value attributable to such other purposes exceeds ten per cent. of the part thereof attributable to industrial purposes, the part attributable to such other purposes shall not be treated as being attributable to those other purposes except in so far as it exceeds ten per cent. of the part attributable to industrial purposes:

- (c) Where two or more hereditaments in the same occupation are, by virtue of the provisions of subsection (3) of the last foregoing section, treated as if they formed parts of a single hereditament, each of the several hereditaments shall be deemed to be occupied and used for industrial purposes and for other purposes respectively in the proportion in which, if all the hereditaments formed a single hereditament, that single hereditament would be deemed to be so occupied and used.

*Provisions as to Freight-transport Hereditaments*

## 5 Definition of freight-transport hereditaments

- (1) In this Act the expression "Freight-transport hereditament" means all or any of the following hereditaments :—
- (a) A hereditament occupied and used wholly or partly for railway transport purposes as part of—
- (i) a railway undertaking carried on by a railway company, for which a schedule of standard charges has been settled under the Railways Act, 1921, or to which such a schedule is for the time being applied under section thirty-three of that Act, being an undertaking whereof the railway is used for the conveyance of merchandise otherwise than by passenger train or carriage; and
- (ii) a light railway undertaking carried on by a light railway company, being an undertaking whereof the light railway is used as a public railway for the conveyance of merchandise otherwise than by passenger train or carriage:
- (b) A hereditament occupied and used wholly or partly for canal transport purposes as part of a canal undertaking whereof the canal is used for the conveyance of merchandise:
- (c) A hereditament occupied and used wholly or partly for dock purposes as part of a dock undertaking being an undertaking whereof a substantial proportion of the volume of business is concerned with the shipping and unshipping of merchandise not belonging to or intended for the use of the undertakers :

Provided that a hereditament primarily occupied and used as offices for, or for purposes ancillary to, the general direction and management of a railway, canal or dock undertaking, shall not be deemed a freight-transport hereditament.

- (2) In this Act the following expressions have the meanings hereby respectively assigned to them :—
- " Transport purposes" means all or any of the following purposes :—
- (a) " railway transport purposes, " that is to say, all purposes connected with the conveyance or transport by railway of passengers and their luggage, or of carriages, parcels or merchandise, including the construction,

maintenance and repair of all ways, works, machinery and plant used in connection with the undertaking;

- (b) " canal transport purposes, " that is to say, all purposes connected with the conveyance or transport by canal, or by a railway forming part of a canal undertaking, of passengers and their luggage, or of carriages, parcels or merchandise, including the construction, maintenance and repair of all ways, works, machinery and plant used in connection with the undertaking;
- (c) " dock purposes, " that is to say, all purposes connected with the shipping or unshipping at a dock of passengers and their luggage, or of carriages, parcels or merchandise, or the conveyance or transport thereof by a railway forming part of a dock undertaking, including the construction, maintenance and repair of all ways, works, machinery and plant used in connection with the undertaking, or connected with the provision of accommodation for vessels and their stores, equipment and tackle (including fishing tackle), whether for purposes of repair or otherwise.

- (3) In this Act the following expressions have the meanings hereby respectively assigned to them, that is to say—

" Canal undertaking " includes any inland navigation undertaking comprising as part thereof an inland navigation used for the conveyance of merchandise, and "canal" in relation to such an undertaking shall be construed as including an inland navigation:

" Dock " includes any harbour, wharf, pier, jetty or other works in or at which vessels can ship or un-ship merchandise or passengers not being a pier or jetty primarily used for recreation :

" Dock undertaking " means an undertaking carried on by a dock authority, but also includes any other undertaking comprising as part thereof a dock in so far only as its business is carried on at and in connection with that dock:

" Dock authority " means any person or body of persons, whether incorporated or not, who are authorised to construct or are owners or lessees of any dock authorised by or under any Act:

" Light railway " includes a tramroad authorised by any special Act, but does not include any light railway laid wholly or mainly along a public carriageway and used wholly or mainly for the carriage of passengers :

" Light railway company " includes any person or body of persons, whether incorporated or not, who are authorised to construct or are owners or lessees of any light railway authorised by or under any Act or who are working a light railway under any working agreement:

" Merchandise " has the same meaning as that assigned to it by section fifty-seven of the Railways Act, 1921:

" Railway company " has the same meaning as that assigned to it by section eighty-five of the Railways Act, 1921 :

" Vessel " includes any ship or boat, or any other description of vessel used in navigation.

## **6 Entries in valuation lists as to freight-transport hereditaments**

- (1) In every valuation list every freight-transport hereditament, which is occupied and used wholly for transport purposes shall be shown as being so occupied and used, and as respects every such hereditament occupied and used partly for transport

purposes the net annual value thereof shall be shown in the prescribed manner as being apportioned between the occupation and user of the hereditament for transport purposes and the occupation and user thereof for other purposes.

- (2) Where a freight-transport hereditament is not occupied and used for more than one transport purpose the nature of that purpose shall be shown, and where a freight-transport hereditament is occupied and used partly for one transport purpose and partly for either or both of the other transport purposes, the proportions of the net annual value of the hereditament attributable to the occupation and user thereof for the several transport purposes shall be distinguished.
- (3) For the purpose of determining in what proportions a freight-transport hereditament is occupied and used for transport purposes and for other purposes, respectively, the hereditament shall be deemed to be occupied and used for transport purposes, except in so far as it is occupied and used for the purposes of a dwelling-house, hotel, or place of public refreshment:

Provided that—

- (a) no part of a freight-transport hereditament which is so let out as to be capable of separate assessment shall be deemed to be occupied and used for transport purposes unless it is actually so occupied and used; and
- (b) in the case of a hereditament occupied and used for canal-transport purposes as part of a canal undertaking or occupied and used for dock purposes as part of a dock undertaking no part of the hereditament, being a building, yard, or other place primarily occupied and used for warehousing merchandise not in the course of being transported, shall be deemed to be occupied and used for transport purposes.

#### *Miscellaneous*

### 7 Provisions as to London

- (1) The principal Act in relation to London shall for the purposes of the valuation lists (including special lists) to which this Act applies be amended as follows :—
- (a) The value of any hereditament which is calculated by making from the gross value thereof the deductions which by sections four and fifty-two of the principal Act are to be made from the gross value for the purposes of calculating rateable value, shall henceforth be termed, and is the value referred to in this Act as, the net annual value, and the rateable value of any hereditament for the purposes of the principal Act shall until Parliament otherwise determines be taken to be the net annual value thereof.
- (b) References to valuation shall be construed as including references to the apportionment of values :
- (c) The provisions of the Rating and Valuation Act, 1925, as set out and adapted in the Second Schedule to this Act shall apply to London as if enacted in the principal Act, and, in relation to any corrections in respect of totals of values made under the said provisions, sections forty-one and forty-four of the principal Act shall apply as they apply in relation to alterations in such totals of values made in consequence of decisions on appeals.
- (2) In this Act and in any Act passed after the passing of this Act in relation to London—  
The expression " rating authority " means—

- (a) as respects the City of London, the common council;
- (b) as respects any parish in a metropolitan borough, the council of the borough;
- (c) as respects the Inner Temple and the Middle Temple, the Sub-Treasurer and the Under-Treasurer thereof respectively:
  - The expression " rating area " means the area of a rating authority :
  - The expression " assessment area " means the area in which an assessment committee acts.

## **8 Expenses**

Any expenses incurred by the Commissioners of Inland Revenue in the execution of this Act shall be defrayed out of moneys provided by Parliament.

## **9 Application to Scotland**

This Act shall apply to Scotland subject to the following modifications:—

- (1) Sections one and two, and subsection (1) of section four, and subsections (1) and (2) of section six shall not apply :
- (2) For any reference to a hereditament there shall be substituted a reference to lands and heritages within the meaning of the Lands Valuation (Scotland) Act, 1854:
- (3) The value of lands and heritages which is defined as the rateable value in section twenty-nine of the Rating (Scotland) Act, 1926, shall henceforth be termed, and is the value referred to in this Act as, the net annual value, and the rateable value of any lands and heritages for the purposes of the said Act shall until Parliament otherwise determines be taken to be the net annual value thereof:
- (4) Paragraph (c) of subsection (1) of section five of this Act shall have effect as if there were added after the word " undertakers " the following words " or with the provision of accommodation for fishing vessels " :
- (5) The valuation roll shall show by distinguishing mark or otherwise what lands and heritages are respectively agricultural lands and heritages, industrial lands and heritages, and freight-transport lands and heritages:
- (6) Where industrial lands and heritages are occupied and used partly for industrial purposes and partly for other purposes, or where freight-transport lands and heritages are occupied and used partly for transport purposes and partly for other purposes, the net annual value shall be apportioned by the assessor according to the occupation and use for industrial purposes or for transport purposes, as the case may be, and the occupation and use for other purposes :
- (7) Where freight-transport lands and heritages are not occupied and used for more than one transport purpose, the nature of that purpose shall be shown by distinguishing mark or otherwise in the valuation roll, and where freight-transport lands and heritages are occupied and used partly for one transport purpose and partly for either or both of the other transport purposes, the net annual value shall be apportioned by the assessor according to the occupation and use for the several transport purposes :
- (8) Any apportionment by the assessor in pursuance of either of the foregoing paragraphs shall be shown in the valuation roll :

- (9) The provisions of the Lands Valuation (Scotland) Act, 1854, as amended by any subsequent enactment (including, without prejudice to the foregoing generality, the provisions with respect to notices to persons whose property is valued and with respect to appeals), shall apply with regard to any particular required by the foregoing provisions of this section to be shown in the valuation roll in like manner as those provisions apply with regard to the particulars required by any other enactment to be so shown :
- (10) Any officer or person employed by the Commissioners of Inland Revenue and authorised by them for the purpose, shall, so far as regards any of the particulars required by the foregoing provisions of this section to be shown in the valuation roll have the like rights of complaint and appeal as are conferred on any party or body interested by the Lands Valuation (Scotland) Act, 1854, as amended by any subsequent Act, and shall if he considers that the yearly rent or value of any agricultural or industrial or freight-transport lands and heritages entered in the valuation roll is excessive have the like right of appeal as is conferred by the said Act as so amended on the proprietor or tenant or occupier of lands and heritages, and shall also be entitled to appear and be heard in any proceeding under the said Act as so amended in which any question as to the application of the provisions of this Act to any lands and heritages is raised :

Provided that nothing in this paragraph shall apply to the valuation roll made up by the assessor of railways and canals or to any valuation roll for any year subsequent to the year beginning the sixteenth day of May, nineteen hundred and twenty-nine :

- (11) The expression " agricultural lands and heritages" means any lands and heritages used for agricultural or pastoral purposes only or as woodlands, market gardens, orchards, allotments or allotment gardens and any lands exceeding one quarter of an acre used for the purpose of poultry farming, but does not include any lands occupied together with a house as a park, garden or pleasure ground or any land kept or preserved mainly or exclusively for sporting purposes:
- (12) Minerals which are being worked shall, for the purposes of this Act, be deemed to be lands and heritages occupied and used as a mine :
- (13) The foregoing provisions shall apply to any valuation roll (including a supplementary valuation roll) made up in accordance with the Lands Valuation (Scotland) Act, 1854, as amended by any subsequent Act or section sixty of the Burgh Police (Scotland) Act, 1903, as so amended, for the year beginning sixteenth May, nineteen hundred and twenty-nine, or for any subsequent year:
- (14) The assessor shall be entitled at any reasonable time of day, on giving not less than twenty-four hours previous notice in writing to the occupier, to enter, survey, and value for the purposes of the Lands Valuation (Scotland) Act, 1854, and the Acts amending that Act, including this Act, any lands and heritages within the county or burgh or district for which he acts as assessor, and if any person refuses to admit the assessor to enter any lands and heritages or obstructs him in making his survey or valuation he shall be liable on conviction by a court of summary jurisdiction to a penalty not exceeding twenty pounds:
- (15) As respects the valuation of lands and heritages for the year beginning on the sixteenth day of May, nineteen hundred and twenty-nine, the following provisions shall have effect:—



- (a) Any officer or person employed by the Commissioners of Inland Revenue and authorised by them for the purpose shall for the purpose of carrying out his powers and duties under this Act have the like rights as the assessor to enter, survey, and value any lands and heritages to which he has reason to believe the provisions of this Act may apply, and any person refusing to admit such officer or person or obstructing him in making his survey or valuation shall be liable on conviction by a court of summary jurisdiction to a penalty not exceeding twenty pounds;
- (b) The Secretary of State may make regulations requiring the assessor to consult with any such officer or person employed as aforesaid as regards any particulars required by this section to be shown in the valuation roll, and generally for the purpose of carrying into effect the provisions of this Act, and such regulations may modify and adapt the provisions of the Lands Valuation (Scotland) Act, 1854, and the Acts amending that Act. The regulations shall be laid before both Houses of Parliament as soon as may be after they are made :

Provided that, if an address is presented to His Majesty by either House within the next subsequent twenty-one days on which that House has sat after the regulations are laid before it, praying that the regulations may be annulled, the regulations shall thenceforth be void, without prejudice to the validity of anything previously done thereunder.

## **10 Short title, construction and extent**

- (1) This Act may be cited as the Rating and Valuation (Apportionment) Act, 1928.
- (2) This Act, except in its application to Scotland, shall be construed as one with the principal Act and the expression " prescribed " means prescribed by rules made under the principal Act.
- (3) This Act shall not extend to Northern Ireland.