

## SCHEDULES.

### FIRST SCHEDULE

Section 1.

#### PROVISIONS FOR BRINGING INTO CONFORMITY WITH THIS ACT VALUATION LISTS WHICH WILL BE IN FORCE ON THE 1ST DAY OF OCTOBER 1929

- 1 As soon as practicable after the passing of this Act every rating authority shall publish a notice in the prescribed form of the passing of this Act containing—
- (a) an intimation that the rating authority are about to begin the preparation of such preliminary draft special list as is hereafter mentioned;
  - (b) a direction that the occupier of any hereditament who claims that his hereditament is an industrial hereditament or a freight-transport hereditament within the meaning of this Act shall within the prescribed time send to the rating authority a claim in the prescribed form containing the prescribed particulars;
  - (c) a statement of the places where forms of claim may be obtained.
- 2 As soon as any such claims are received the rating authority shall consider them and shall begin the preparation of a preliminary draft special list in the prescribed form in which shall be included all hereditaments which they provisionally conclude to be agricultural hereditaments and all hereditaments with respect to which claims have been received together with the net annual value thereof, and the gross value thereof (if any), and there shall be entered in relation to each hereditament in respect of which a claim has been made the provisional conclusions of the rating authority as to—
- (a) whether or not the hereditament is an industrial hereditament or a freight-transport hereditament, as the case may be;
  - (b) whether the hereditament is occupied and used wholly for industrial purposes or transport purposes, as the case may be, or is partly so occupied and used; and, if partly so occupied and used, the proportions of the net annual value attributable to the occupation and user thereof for those purposes and to the user and occupation thereof for other purposes respectively;
  - (c) in the case of a freight-transport hereditament the whole or part of the net annual value whereof is attributable to the occupation and user thereof for two or more transport purposes, the proportions of the net annual value attributable to the occupation and user thereof for the several transport purposes.
- 3 The rating authority shall not later than the prescribed date send to the revenue officer a copy of the preliminary draft special list prepared by them, together with the forms of claim received in respect of the hereditaments comprised in the list and in the case of agricultural hereditaments any returns made under the principal Act in relation thereto :

Provided that the rating authority may if they think fit, and shall if so required by the revenue officer, from time to time before the said date send to the revenue officer copies of instalments of such draft list.

- 4 The revenue officer on receiving the copy of a preliminary draft special list or instalment thereof so sent to him shall consider the contents thereof; and if, as respects any hereditament the revenue officer considers that the net annual value or gross value entered in respect thereof is excessive, or differs from any of the other conclusions arrived at by the rating authority, the revenue officer and the rating authority shall consult with each other as to whether the hereditament is to be entered in the list, and, if so, as to the particulars with respect thereto and the net annual value or gross value to be so entered.

The revenue officer shall return to the rating authority the forms of claim sent to him.

- 5 The rating authority shall not later than the prescribed date cause a draft special list to be prepared in the prescribed form, and the hereditaments and the particulars relating thereto to be entered in that list'—

- (a) in so far as there is an agreement between the rating authority and the revenue officer, shall be those so agreed;
- (b) in so far as there is no such agreement, shall be the conclusions finally arrived at with respect thereto by the rating authority on the one hand and the conclusions arrived at by the revenue officer on the other;

and the draft list so prepared shall on or before the said date be deposited, and a copy thereof transmitted to the assessment committee, together with the forms of claim received by the rating authority:

Provided that the rating authority may if they think fit, and shall if so required by the assessment committee, cause the said draft list to be prepared in instalments and as soon as any instalment thereof is prepared shall deposit the instalment and transmit a copy thereof to the assessment committee, together with the relevant forms of claim.

The rating authority on depositing a draft special list or an instalment thereof shall also send a copy thereof to the revenue officer.

- 6 The assessment committee shall hold meetings for the consideration of the draft special list and shall not later than the prescribed date finally approve the list and send the list as so finally approved to the rating authority.

- 7 All the provisions of the principal Act as to—

- (i) the preparation, deposit, inspection and revision of draft valuation lists;
- (ii) the making and hearing of objections to draft valuation lists and appeals against decisions on such objections;
- (iii) the final approval of valuation lists and the inspection thereof;

shall apply as respects draft special lists and special lists, subject to the foregoing provisions of this schedule and to the following modifications and exceptions :—

- (a) Where the particulars with respect to any hereditament entered in a draft special list or an instalment thereof whether by agreement between the revenue officer and the rating authority, or at the instance of either of them, differ from the particulars contained in the claim, or if a claim to have any hereditament inserted in the draft list has been rejected, the rating authority shall within seven days after the deposit of the list send to the claimant a copy of so much of the draft list as relates to that hereditament, or, as the case may be, a notice that the claim has been rejected :
- (b) In so far as the particulars entered in the draft special list with regard to any hereditament are agreed between the rating authority and the revenue

officer, or where a claim to have a hereditament inserted in the list has been rejected in pursuance of such an agreement, the assessment committee shall not have power to alter those particulars, or to insert the hereditament, otherwise than in determining an objection :

- (c) In so far as the particulars entered in the draft special list with regard to any hereditament have not been agreed between the rating authority and the revenue officer, the assessment committee shall consider those particulars, and after giving to the rating authority, the revenue officer, and the occupier of the hereditament an opportunity of being heard and calling and examining witnesses, shall enter in the list such particulars as they may think proper, and for all purposes (including the right of appeal to quarter sessions) such consideration by the assessment committee shall be deemed to be the consideration of an objection, and their decision with respect to the particulars to be entered shall be deemed to be a decision on an objection;

The assessment committee shall give to the rating authority, the revenue officer, and the occupier of the hereditament fourteen days notice of the date on which they will consider any such particulars :

- (d) An owner of a hereditament shall be entitled to object to the particulars entered in a draft special list with respect to the hereditament, or to the omission of the hereditament therefrom, and to appeal against the decision on such objection notwithstanding that the omission was due to the failure on the part of the occupier of the hereditament to make a claim under this schedule :
- (e) The provisions as to the making of false returns shall apply to the making of false claims :
- (f) The revenue officer shall have the like rights of entering and surveying and valuing any hereditament as are given to a person employed and duly authorised by the rating authority:
- (g) The revenue officer shall have the like rights with respect to receiving notice of, and opposing objections to, a list, and with respect to appealing and receiving notices of, and resisting, appeals, as the occupier of a hereditament:
- (h) The time within which notice of appeal is to be given shall be twenty-one days from the date on which the decision appealed against is given :
- (i) As respects London no appeal shall lie to special sessions against a special list, and meetings of quarter sessions for hearing appeals against decisions on objections to special lists shall be held as soon as may be after the prescribed date:
- (j) In London the provisions as to re-deposit shall not apply.

8 Any valuation list which is in force in any rating area on the first day of October, nineteen hundred and twenty-nine, shall as from that date have effect as if as respects any hereditament included in the special list made for that area the particulars as to value (including apportionments of value) with respect to the hereditament entered in the special list were substituted for the particulars as to value with respect to the hereditament appearing in the valuation list, and the special list shall, subject to the provisions of this Schedule, be deemed to form part of a valuation list for the purposes of the principal Act and of this Act.

9 If by reason of the coming into occupation of any hereditament, or any change of user of, or structural alteration to, or other circumstance affecting, any hereditament (whether occurring before or after the deposit of a special list or the relevant

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instalment thereof) the special list would on the first day of October, nineteen hundred and twenty-nine, be incomplete or incorrect as regards any entry therein, it shall be the duty of the rating authority to make application to the assessment committee, and the committee, after giving fourteen days notice to the revenue officer and to the occupier of the hereditament, shall hear the application as if it were an objection, and make such addition to or alteration in the special list as they may think proper :

Provided that an appeal shall be against the decision of the committee upon such an application as if the decision had been a decision upon an objection against the draft special list as deposited.

- 10 For the purposes of this Schedule the expression " revenue officer " means any officer or person employed by the Commissioners of Inland Revenue and authorised by them to exercise any powers or perform any duties conferred or imposed on a revenue officer by this Schedule, and the expression " occupier," in relation to a hereditament the owner of which is liable to pay or does pay the rates, includes the owner.

## SECOND SCHEDULE

Section 7.

### PROVISIONS OF THE RATING AND VALUATION ACT, 1925, APPLIED TO LONDON

#### “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.”

#### “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.”

#### “38 Power of authorities to employ valuers.

- (1) Any rating authority or assessment 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

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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.”

**“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 Act, or the omission from a valuation list of any matters required by this Act to be included therein, shall not of itself render the list invalid.”

**“58 Power to make rules.**

- (1) The Minister of Health, 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.”