



# Local Government Act 1948

## 1948 CHAPTER 26

### PART III

#### VALUATION AND RATING PROCEDURE.

##### *Preparation of new lists.*

#### **34 New valuation lists to be made in 1952, &c.**

- (1) Subject to the provisions of subsection (3) of this section, a new valuation list shall be made -for every rating area so as to come into force—
- (a) outside London, on the first day of April, nineteen hundred and fifty-two ; and
  - (b) inside London, on the sixth day of April, nineteen hundred and fifty-two,
- and the periods for which the valuation lists in force at the date of the passing of this Act are to remain in force shall be extended accordingly :

Provided that the Minister may by order, on the application of the valuation officer and after consultation with the rating authority for the area and, where the rating area forms part of a county, with the council of the county, direct that this subsection shall have effect in relation to any such rating area as is specified in the direction as if for references to the -year nineteen hundred and fifty-two there were substituted references to the year nineteen hundred and fifty-three.

- (2) Thereafter new valuation lists shall, subject to the provisions of subsection (3) of this section, be made for all rating areas, whether within or outside London, so as to come into force on the first day of April in the following years, that is to say, the year nineteen hundred and fifty-seven and each fifth subsequent year.
- (3) If the Minister by order so directs, the preceding provisions of this section shall have effect as if for the words " nineteen hundred and fifty-two ", " nineteen hundred and fifty-three " and " nineteen hundred and fifty-seven ", in all places where those words occur, there were substituted the words " nineteen hundred and fifty-three ", "nineteen hundred and fifty-four" and " nineteen hundred and fifty-eight ", respectively.

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(4) Every valuation list shall remain in force until it is superseded by a new valuation list.

### **35 Draft lists.**

- (1) Where a new valuation list is to be made for a rating area, the valuation officer shall—
- (a) prepare a draft valuation list;
  - (b) when the draft is completed, transmit three copies thereof to the rating authority ;
  - (c) forthwith publish in the prescribed manner notice that the draft has been completed;
  - (d) where there is included in the draft as completed some hereditament not previously assessed, send, within the seven days following that of the completion of the draft, to the occupier of that hereditament a notice of the gross, net annual and rateable values of the hereditament inserted in the draft list.
- (2) For the period beginning with the date on which the copies of the completed draft are received by the rating authority and ending twenty-one days after the date on which the notice of the completion of the draft list is published as aforesaid, one of the said copies shall be open to inspection during ordinary business hours at the offices of the rating authority, and the said notice shall include a statement that a copy of the draft list is open to inspection as aforesaid and a statement of the right of objection conferred by the next succeeding section.
- (3) Notwithstanding anything in the Rating and Valuation (Apportionment) Act, 1928, the valuation officer, in preparing the draft of a valuation list, shall not treat any hereditament as an agricultural, industrial or freight transport hereditament unless either—
- (a) it was so treated for the purposes of the last preceding list; or
  - (b) a claim that it ought to be so treated has been made to him by the owner or occupier of the hereditament in the prescribed form.

### **36 Objections to draft lists.**

- (1) Any person who is aggrieved—
- (a) by the inclusion of any hereditament in the draft list; or
  - (b) by any value ascribed in the draft list to a hereditament or by any other statement made or omitted to be made in the draft list with respect to a hereditament; or
  - (c) in the case of a building or portion of a building occupied in parts, by the valuation in the list of that building or portion of a building as a single hereditament,
- may, at any time before the expiration of twenty-five days from the date of the publication of notice of the completion of the draft list, serve on the valuation officer notice of objection to the draft list so far as it relates to that hereditament.
- (2) Every notice of objection under this section shall be in writing and state the grounds on which the objection is made and the amendments desired to remove the objection.

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### **37 Revision of draft lists.**

- (1) After the expiration of the period limited for the lodging of notices of objection to a draft valuation list, the valuation officer shall revise the draft and may, on that revision, make such alterations in the list, whether for the purpose of meeting an objection or for any other reason, as he thinks proper :

Provided that, in revising the draft, the valuation officer shall not treat any hereditament as an agricultural, industrial or freight transport hereditament unless either—

- (a) it was so treated for the purposes of the last preceding list; or
  - (b) a claim that it ought to be so treated has been made to him by the owner or occupier of the hereditament in the prescribed form ; or
  - (c) an objection has been made on the ground that it ought to be so treated.
- (2) Where, on his revision, the valuation officer makes any alteration in the list, whether for the purpose of meeting an objection or for some other reason, he shall forthwith serve notice of the alteration on the occupier of the hereditament to which the alteration relates and on the rating authority for the area in which the hereditament is situated:

Provided that no notice need be served on the occupier (not being the rating authority) under this subsection where the occupier has not served notice of objection under the last preceding section with respect to the hereditament and the alteration consists only in a reduction in any value ascribed to the hereditament.

- (3) Where notice of objection has been served under the last preceding section, then, whether or not the valuation officer makes, on his revision, any alteration in the list for the purpose of meeting the objection, he shall, on the completion of the revision, forthwith serve on the person who made the objection a notice stating whether he has made any and if so what alteration in the list with respect to the hereditament to which the objection relates :

Provided that no notice need be served under this subsection on any person on whom a notice with respect to the hereditament falls to be served under subsection (2) of this section.

- (4) Any person on whom a notice is served under the last preceding subsection, the rating authority for the area within which the hereditament is situated and, where a notice is served on the occupier under subsection (2) of this section, any person who is the owner or occupier of the whole or any part of the hereditament in question, may, by notice of appeal served on the valuation officer, appeal to a local valuation court with respect to the hereditament in question.

- (5) A notice of appeal shall be in writing and shall be served—

- (a) in the case of a person on whom notice has been served under subsection (3) of this section, before the expiration of the twenty-one days following that of the service on him of that notice ;
- (b) in the case of the rating authority, where they do not receive notice under subsection (3) of this section, before the expiration of the twenty-one days following that of the service on the authority of the notice specified in subsection (2) of this section ;
- (c) in any other case, before the expiration of the twenty-one days following that of the service on the occupier of the hereditament of the notice specified in subsection (2) of this section,

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and shall contain a statement of the grounds of the appeal.

- (6) The valuation officer shall, within seven days after the date on which a notice of appeal is served upon him under this section, transmit a copy thereof to each of the following persons, not being the appellant, that is to say—
  - (a) to the occupier of the hereditament in question ; and
  - (b) to the rating authority for the area in which the hereditament in question is situated.
- (7) Any notice served under subsection (2) or subsection (3) of this section shall be in writing and shall include a statement of the rights of appeal conferred by this section.

### **38 Settling of valuation list.**

- (1) The valuation officer shall, at or about, and in any case not later than, the end of December preceding the date on which a new valuation list is to come into force, settle the list, sign it, and transmit it to the rating authority, and transmit to the clerk of the local valuation panel a notification of the settling and signing of the list and of the date of the settling and signing thereof.
- (2) Before settling and signing the list, the valuation officer shall make such alterations therein as are necessary to give effect to any decisions given on appeal with respect to the list before the date of the settling thereof and, where a notice of appeal has been given with respect to a hereditament and has been withdrawn as the result of an agreement made between the valuation officer, the appellant and any other person entitled to be heard on the appeal, such alterations, if any, as are necessary to give effect to the agreement.
- (3) Before settling and signing the list, the valuation officer shall cause such particulars with respect to totals of values as may be prescribed, both in respect of the whole rating area and 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.
- (4) Save as aforesaid, and subject to any alteration made for the purpose of correcting any clerical or arithmetical error, the list as settled and signed shall be identical with the draft list as revised under the last preceding section.
- (5) The valuation officer shall not be required to await the hearing and determination of all appeals before settling and signing the list, and if any appeal is not heard and determined before the list is settled and signed, it shall, unless withdrawn, be heard and determined as soon as possible thereafter, and with the like consequences as if it had been an appeal against an objection to a proposal duly made in accordance with the subsequent provisions of this Part of this Act for the alteration of the current valuation list and served on the valuation officer on the date on which that list comes into force.
- (6) The list for any rating area settled, signed and sent to the rating authority as aforesaid shall, as from the date when it comes into force and subject to any alterations made in accordance with this Part of this Act, be the valuation list for the rating area, and any failure on the part of a valuation officer to complete any proceedings with respect to the preparation, revision or settling and signing of the list within the time required by this Part of this Act, or any omission from the list of any matters required by law to be included therein, shall not of itself render the list invalid ; and, until the contrary

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is proved, the list shall be deemed to have been duly made in accordance with the provisions of this Part of this Act.

**39 Duty of rating authority as respects valuation list.**

- (1) The rating authority on receiving a valuation list shall deposit it at the offices of the authority.
- (2) The rating authority shall give effect to any directions which may from time to time be given to them by the valuation officer in pursuance of the provisions of this Part of this Act authorising or requiring the valuation officer to cause alterations to be made in valuation lists.