



# Local Government Act 1948

## 1948 CHAPTER 26

### PART III

#### VALUATION AND RATING PROCEDURE.

##### *General.*

#### **33 Valuations to be made by Inland Revenue officers.**

- (1) Valuation lists shall, instead of being prepared and amended by the bodies and at the times, in accordance with the conditions and subject to the rights as to objection and appeal specified in the Rating and Valuation Acts, 1925 to 1940, and the Rating and Valuation (Metropolis) Acts, 1869 to 1940, be prepared and amended by valuation officers of the Commissioners of Inland Revenue at the times, in accordance with the conditions and subject to the rights as to objection and appeal specified in this Part of this Act ; and
  - (a) assessment committees, county valuation committees and the central valuation committee shall cease to exist ; and
  - (b) save as hereafter provided in this Part of this Act, rating authorities shall have no functions in relation to the preparation and amendment of valuation lists.
- (2) Nothing in this section affects any rights of a rating authority as a person who is aggrieved by anything done or omitted to be done by the valuation officer in a valuation list or draft valuation list in relation to any hereditament.
- (3) In this Part of this Act, the expression " the valuation officer " , in relation to a valuation list, means such officer of the Commissioners of Inland Revenue as may for the time being be authorised by the Commissioners to act (either generally or for the particular purpose in question) as the valuation officer in relation to that list.

*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.
- (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.

### **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

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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,
- 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 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.

#### *Alteration of current valuation lists.*

### **40 Proposals for alteration of lists.**

- (1) Any person who is aggrieved—
  - (a) by the inclusion of any hereditament in the list; or
  - (b) by any value ascribed in the list to a hereditament or by any other statement made or omitted to be made in the 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 make a proposal for the alteration of the list so far as it relates to that hereditament.

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- (2) The valuation officer may at any time make a proposal for any alteration of a valuation list.
- (3) Any such proposal as is mentioned in the previous provisions of this section is in this Part of this Act referred to as " a proposal ".

#### **41 Proceedings on proposals.**

- (1) Every proposal must—
  - (a) be made in writing and, except where it is made by the valuation officer, be served on the valuation officer ;
  - (b) specify the grounds on which the proposed alteration is supported ;
  - (c) comply with any requirements of any regulations made by the Minister with respect to the form of proposals and otherwise with respect to the making thereof
- (2) The valuation officer shall, within seven days after the date on which a proposal is made by or served on him, transmit a copy thereof, together with a statement in writing of the right of objection conferred by the subsequent provisions of this section, to each of the following persons, not being the maker of the proposal, that is to say—
  - (a) the occupier of the hereditament to which the proposal relates ; and
  - (b) the rating authority for the area in which the hereditament in question is situated :

Provided that a copy of the proposal need not be transmitted under this subsection to the occupier of the hereditament (not being the rating authority) where the proposal is made otherwise than by the valuation officer and the alteration asked for by the proposal consists only of a reduction in any value ascribed to the hereditament.

- (3) Any of the following persons, that is to say, the owner or occupier of the whole or any part of a hereditament to which a proposal relates or the rating authority for the area in which the hereditament is situated may, within twenty-one days from the date on which notice is served under subsection (2) of this section on the occupier or, in the case of the rating authority (where they are not the occupier), on the rating authority, serve on the valuation officer notice in writing of objection to the proposal, and the valuation officer shall, within seven days of the date on which a notice of objection is served on him, transmit a copy thereof to the maker of the proposal.
- (4) Where the proposal is made otherwise than by the valuation officer, the valuation officer may, within twenty-one days from the date on which the proposal is served on him, serve on the maker of the proposal notice in writing of objection to the proposal.
- (5) Where, on the expiration of the times limited by subsections (3) and (4) of this section for the service of notice of objection, no such notice has been served or where every such notice is unconditionally withdrawn, the valuation officer shall cause such alteration to be made in the list as will give effect to the proposal.
- (6) Where notice of objection is made and is not unconditionally withdrawn—
  - (a) the person making the proposal may, by notice of appeal served within the time and on the persons hereinafter mentioned, appeal against the objection to a local valuation court; and
  - (b) no alteration shall be made in the list in pursuance of the proposal except where notice of appeal is given as aforesaid and then only either—

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- (i) in pursuance of the directions of a court or arbitrator given under the subsequent provisions of this Part of this Act; or
  - (ii) by agreement between all the persons entitled to be heard on the appeal.
- (7) A notice of appeal under this section shall be in writing, shall be served within twenty-one days from the date when a copy of the notice of objection is received by the appellant or, as the case may be, from the service on the appellant of the notice of objection, and shall be so served—
- (a) on the person making the objection ; and
  - (b) where the rating authority for the area in which the hereditament in question is situated have neither made the objection nor are themselves the appellant, on that authority; and
  - (c) where the valuation officer has neither made the objection nor is himself the appellant, on the valuation officer.

#### **42 Effect of alterations made in pursuance of proposals.**

- (1) Subject to the provisions of this section, an alteration made in the valuation list in pursuance of a proposal (whether under the last preceding section or under the directions of a court or arbitrator given by virtue of the subsequent provisions of this Part of this Act) shall, in relation to any rate current at the date when the proposal in pursuance of which the amendment so made was served on the valuation officer, or, where the proposal was made by the valuation officer, current at the date when notice of the proposal was served on the occupier of the hereditament in question, be deemed to have had effect as from the commencement of the period in respect of which the rate was made, and shall, subject to the provisions of this section, have effect for the purposes of any subsequent rate.
- (2) Notwithstanding anything in subsection (1) of this section an alteration in the valuation list which either—
- (a) consists of the inclusion in the valuation list of a newly erected or newly constructed hereditament or an altered hereditament which has been out of occupation on account of structural alterations ; or
  - (b) is made by reason of a change in the value of a hereditament caused by the making of structural alterations or by the total or partial destruction of any building or other erection by fire or any other physical cause ; or
  - (c) is made by reason of any hereditament having become or ceased to be an agricultural, industrial or freight transport hereditament, or of a change in the proportion in which an industrial or freight transport hereditament is occupied and used for industrial or, as the case may be, transport purposes and for other purposes respectively ; or
  - (d) is made by reason of any hereditament becoming or ceasing to be a hereditament which, " under Part V of this Act, is not liable to be rated ; or
  - (e) is made by reason of any change in the extent to which a railway or canal hereditament, as defined for the purposes of Part V of this Act, is occupied for non-rateable purposes, as so defined ; or
  - (f) is made by reason of any property previously rated as a single hereditament becoming liable to be rated in parts ; or
  - (g) is made by reason of any property previously rated in parts becoming liable to be rated as a single hereditament.

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shall have effect only as from the date when the new or altered hereditament comes into occupation, or as from the happening of the event by reason of which the alteration is made, as the case may be.

- (3) Where in pursuance of a proposal an alteration is made in the valuation list which affects the amount of any rate levied in respect of any hereditament in accordance with the list, the difference, if too much has been paid, shall be repaid or allowed or, if too little has been paid, shall be paid and may be recovered as if it were arrears of the rate.

#### **43 Clerical and arithmetical errors.**

The valuation officer may at any time cause to be made in a valuation list any alteration which is necessary to correct any clerical or arithmetical error therein and the list shall have effect accordingly, but if the alteration is made in respect of any matter other than totals," the officer shall, before causing the alteration to be made, send notice thereof to the occupier of the hereditament affected and to the rating authority of the rating area, and shall allow fourteen days to elapse during which any person concerned may object to the proposed alteration.

#### *Appeals.*

#### **44 Local valuation courts.**

- (1) Local valuation courts constituted as hereinafter provided shall be convened as often as may be necessary for the purpose of hearing and determining appeals under the preceding provisions of this Part of this Act against draft valuation lists and against objections to proposals for the alteration of valuation lists.
- (2) The local valuation court which hears and determines an appeal with respect to a hereditament shall consist of members of a local valuation panel constituted under such a scheme as is mentioned in the next succeeding section, being the panel for the area within which that hereditament is situated :

Provided that regulations made by the Minister may provide, in relation to hereditaments the value of which is or may be ascertained by reference to the accounts, receipts or profits of an undertaking carried on thereon, that jurisdiction as respects all or any of the hereditaments occupied for the purposes of a particular undertaking shall be exercised by a local valuation court consisting of members of such one of the local valuation panels within whose areas any of those hereditaments are situated as may be specified by or under the regulations.

- (3) Every such court shall consist of—
- (a) either the chairman of the local valuation panel or the deputy chairman (or, if more than one, one of the deputy chairmen) thereof ; and
  - (b) two other members of the panel selected in accordance with the scheme under which the panel is constituted.

#### **45 Submission and approval of schemes.**

- (1) It shall be the duty of the council of every county and county borough to make and submit to the Minister a scheme for the constitution of a local valuation panel for the county or county borough or two or more local valuation panels for areas which together comprise the whole of the county or county borough :



Provided that any two or more councils, whether councils of counties or of county boroughs, may, and, if so directed by the Minister, shall, make and submit to the Minister a joint scheme for the constitution of a local valuation panel or local valuation panels for the whole of their respective areas, or for areas which together comprise the whole of their respective areas.

- (2) As soon as a scheme has been submitted to the Minister under this section, the council or councils submitting the scheme shall publish in one or more newspapers circulating in their area or areas a notice stating that the -scheme has been so submitted and that a copy is open to inspection at a specified place; and, where the said area or areas or either of them' are counties, the council or councils submitting the scheme shall, at the same time as they submit it, send a copy thereof to each of the rating authorities within that county or, as the case may be, those counties.
- (3) No scheme submitted to the Minister under this section shall be of any effect unless and until it is approved by the Minister, and the Minister, after considering any objections to the scheme which may be submitted to him by persons appearing to him to be interested, may approve the scheme with or without modifications.
- (4) If, on the expiration of nine months from the date of the coming into force of this section, there remains any area which is not covered by any of the schemes which have by then been submitted under this section, or which is covered only by a scheme which the Minister is not prepared to approve, the Minister may himself make, a scheme for the constitution of a local valuation panel or local valuation panels for that area, and the scheme when so made shall have effect as if it had been submitted by the council of the county or county borough in question or, as the case may be, by the councils of all the counties and county boroughs in question, and had been approved by the Minister.
- (5) Any scheme made under this section may be revoked or varied—
  - (a) by a new scheme made and submitted to and approved by the Minister in accordance with the provisions (subject to any necessary modification) of subsections (1) to (3) of this section ; or
  - (b) by a new scheme made by the Minister on a representation made by any local valuation panel or valuation officer and after consultation with the council of any county or county borough concerned.
- (6) Before a scheme is made by the Minister under this section, he shall publish in one or more newspapers circulating in the area to which the scheme relates a notice stating his proposal to make the scheme, and that a copy of a draft of the scheme is open to inspection at a specified place, and specifying a date by which any person may send to him any representations respecting the draft.

#### **46 Membership of panels.**

- (1) Schemes under the last preceding section shall provide, as respects the panels to which those schemes respectively relate—
  - (a) for fixing the number of members of the panel and for determining their respective tenures of office and the persons by whom they are to be appointed respectively ;
  - (b) for the appointment of one of those members as chairman of the panel and not more than two of the other members as deputy chairmen thereof ;

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- (c) subject to the provisions of the last but one preceding section, for the manner in which members of local valuation courts are to be selected from members of the panel.
- (2) A person shall be disqualified from being appointed or being a member' of any local valuation panel as aforesaid if he is a person who has been adjudged bankrupt, or made a composition or arrangement with his creditors, or has within the five years immediately preceding his appointment or since his appointment been convicted in the United Kingdom, the Channel Islands or the Isle of Man of any offence and ordered to be imprisoned for a period of not less than three months without the option of a fine :

Provided that—

- (a) a disqualification attaching to a person under this subsection by reason of his having been adjudged bankrupt shall cease—
- (i) if the bankruptcy is annulled on the ground that he ought not to have been adjudged bankrupt or that his debts have been paid in full, on the date of the annulment; or
  - (ii) if he is discharged with a certificate that the bankruptcy was caused by misfortune without any misconduct on his part, on the date of his discharge ; or
  - (iii) in any other case, on the expiration of five years from the date of his discharge ;
- (b) a disqualification attaching to a person under this section by reason of his having made a composition or arrangement with his creditors shall cease—
- (i) if he pays his debts in full, on the date on which the payment is completed ; or
  - (ii) in any other case, on the expiration of five years from the date on which the terms of the deed of composition or arrangement are fulfilled ;
- (c) for the purposes of this subsection, the ordinary date on which the period allowed for making appeal from the conviction expires, or, if such appeal is made, the date on which it is finally disposed of or abandoned or fails by reason of the non-prosecution thereof, shall be deemed to be the date of the conviction.

#### **47 Staff, expenses, &c, of local valuation panels and courts.**

- (1) To assist the panel, the chairman thereof and the local valuation courts constituted from members thereof in the performance of their functions under this Part of this Act, every local valuation panel shall appoint a person to be their clerk and may appoint such other officers and servants as they may, with the approval of the Minister, determine, and may pay to them such salaries, allowances and other remuneration as they may, with the approval of the Minister and the Treasury, determine, and every such panel shall be deemed for the purposes of the Local Government Superannuation Act, 1937, to be a local authority included in Part I of the First Schedule to that Act :

Provided that the functions of the officers and servants appointed under this subsection shall not extend to the valuation of hereditaments, and the power to appoint officers and servants conferred by this subsection shall be exercised accordingly.

- (2) The expenses of every such panel, including the expenses of the local valuation courts from time to time constituted from the members thereof, shall be defrayed by the Minister out of moneys provided by Parliament.
- (3) Minutes of the proceedings of a valuation panel and of the local valuation courts constituted from members thereof shall be kept in books provided for that purpose, and a minute of any such proceedings signed—
  - (a) in the case of a meeting of the panel, at the same or the next subsequent meeting of the panel, by the person acting as chairman at the meeting at which the minute is signed ; and
  - (b) in the case of a meeting of a local valuation court, at or not later than two days after the date of the meeting to which the minute relates, by the person acting as chairman at the meeting to which the minute relates,shall be received in evidence without further proof.

#### **48 Sitings, procedure and powers of local valuation courts.**

- (1) Where notice of appeal to a local valuation court is served under the preceding provisions of this Part of this Act by or on the valuation officer, the valuation officer shall forthwith notify the clerk to the local valuation panel from the members of which the local valuation court which is to hear the appeal falls to be constituted, and it shall be the duty of the chairman of that panel to arrange for the convening of such a court.
- (2) The procedure of local valuation courts shall, subject to such regulations, if any, as may be made in that behalf by the Minister, be such as the court in question may determine, and every such court—
  - (a) shall, unless the court otherwise order, on the application of any party to the appeal and upon being satisfied that the interests of either party would be prejudicially affected, sit in public ;
  - (b) may take evidence on oath and shall have power for that purpose to administer oaths.
- (3) On the hearing of an appeal to a local valuation court—
  - (a) the appellant; and
  - (b) the valuation officer, when he is not the appellant; and
  - (c) the owner or occupier of the hereditament to which the appeal relates, when he is not the appellant; and
  - (d) the rating authority for the area in which the hereditament in question is situated, when that authority is not the appellant; and
  - (e) in the case of an appeal against an objection, the objector,where he is not one of the persons aforesaid, shall be entitled to appear and be heard as parties to the appeal and to examine any witness before the court and to call witnesses.
- (4) After hearing the persons mentioned in the last, preceding subsection, or such of them as desire to be heard, the local valuation court shall give such directions with respect to the manner in which the hereditament in question is to be treated in the valuation list as appear to them to be necessary to give effect to the contention of the appellant if and so far as that contention appears to the court to be well founded, and the valuation officer shall incorporate in the list as settled, or, as the case may be, cause to be made in the list, such alterations as are necessary to give effect to those directions.

#### **49 Appeal to county court.**

- (1) Any person who, in pursuance of the last preceding section, appeared before a local valuation court on the hearing of an appeal and is aggrieved by the decision of the court thereon may, within twenty-one days from the date of the decision, appeal to the county court for the county court district in which the hereditament in question is situated, or, where the hereditament extends into more than one county court district, to the county court for any one of the county court districts in which any part of the hereditament is situated, and the court, after hearing such of the persons as appeared as aforesaid as desire to be heard, may give any directions which the local valuation court might have given.
- (2) The Lord Chancellor may by order—
  - (a) combine two or more county court districts for the purposes of this section or direct that the whole or any part of a county court district shall for those purposes be deemed to be included in another county court district ;
  - (b) where he combines two or more county court districts as aforesaid, make such provision as he thinks fit as to the judge who is to exercise the jurisdiction conferred by this section with respect to the combined districts, and as to the place at which the court for the combined districts is to be held.

Any order made under this subsection may contain such consequential and incidental provisions as appear to the Lord Chancellor to be necessary or expedient and may be revoked or varied by a subsequent order.
- (3) The Minister may by regulations provide, in relation to hereditaments the value of which is or may be ascertained by reference to accounts, receipts or profits of an undertaking carried on thereon, that jurisdiction under this section shall, to such extent as may be specified in the regulations, be exercised, as respects all or any of the hereditaments occupied for the purposes of the undertaking, by such one of the county courts within whose districts any of those hereditaments are situated as may be specified by or under the regulations.
- (4) In any proceedings under this section, the power of a judge , under subsection (1) of section eighty-eight of the County Courts Act, 1934, to summon one or more persons to act as assessors may be exercised notwithstanding that no application is made in that behalf by any party to the proceedings.

#### **50 Arbitration.**

- (1) Notwithstanding anything in the preceding provisions of this Part of this Act, the persons who would be entitled to appear and be heard before any local valuation court or any county court may by agreement in writing agree to refer to arbitration any matter which would but for the agreement fall to be heard or determined by that local valuation court or county court, and the matter shall be referred to arbitration accordingly.
- (2) The Arbitration Acts, 1889 to 1934, shall apply to any such arbitration.
- (3) The award in any such arbitration may include any directions which might under this Part of this Act have been given by the local valuation court or county court and effect shall be given to those directions as if they had been given by that court.

*Provisions as to Rates.*

**51 Rate to be levied notwithstanding appeal against valuation list.**

Any rate in respect of which the valuation list is conclusive shall be made and levied in accordance with the valuation list in force for the time being, and shall be collected and be recoverable notwithstanding any appeal which may be pending with respect to the list :

Provided that where in the case of any hereditament the value questioned by the appeal exceeds the value of that hereditament as last previously determined, whether under this Part of this , Act or under the enactments repealed by this Act, the amount recoverable pending the decision of the appeal shall not, unless the hereditament has been substantially altered since its value was last previously determined, exceed the amount which would have been recoverable if its value had not been so increased.

**52 Amendment of rate.**

(1) Subject to the provisions of this section, the rating authority may at any time make such amendments in a rate (being either the current or the last preceding rate) as appear to them necessary in order to make the rate conform with the enactments relating thereto, and in particular may—

- (a) correct any clerical or arithmetical error in the rate ; or
- (b) correct any erroneous insertions or omissions, or misdescriptions ; or
- (c) make such additions to or corrections in the rate as appear to the authority to be necessary by reason of—
  - (i) any newly erected hereditament or any hereditament which was unoccupied at the time of the making of the rate coming into occupation ; or
  - (ii) any change in the occupation of any hereditament ; or
  - (iii) any property previously rated as a single hereditament becoming liable to be rated in parts.

(2) Where the effect of the amendment would be either—

- (a) to alter, otherwise than by way of correction of a clerical or arithmetical error, the value on which a hereditament is rated; or
- (b) to charge to the rate a hereditament not shown, or not separately shown, in the valuation list,

the rating authority shall not make any amendment of the rate unless either the amendment is necessary to bring the rate into conformity with the valuation list or a proposal for a corresponding alteration of the valuation list has been made by the valuation officer; and if effect, or full effect, is ultimately not. given to such a proposal, and the amount of the rate levied in pursuance of the amendment is affected, the difference, if too much has been paid, shall be repaid or allowed, or; if too little has been paid, shall be paid and may be recovered as if it were arrears of the rate.

(3) Every amendment made under paragraph (a) or paragraph (b) of subsection (1) of this section shall have effect as if it had been contained in the rate as originally made.

**53 Limits of right of appeal at quarter sessions against rate.**

No appeal against a rate shall lie to quarter sessions in respect of any matter in respect of which relief might have been obtained under this Part of this Act by means of an objection to the draft valuation list, or an appeal against that list, or by-means of a proposal for the amendment of the current valuation list, or by means of an objection to such a proposal, or by means of an appeal against such an objection.

**54 Rates in London.**

- (1) In London, as elsewhere, every rate made by a rating authority shall be deemed to be made on the date on which it is approved by the authority, and any enactments requiring that rates must be allowed by justices shall cease to have effect.
- (2) Section six of the Rating and Valuation Act, 1925 (which relates to the publication of rates) and section fifteen of that Act (which relates to the recovery of arrears of rates from tenants and lodgers) shall extend to London.
- (3) Nothing in this section affects the provisions of section twenty of the City of London (Union of Parishes) Act, 1907, relating to the signature of rates made by the Common Council of the City of London, the publication of such rates and the date on which such rates are to be deemed to be made.

*Provisions as to Rating.*

**55 Rating of owners instead of occupiers.**

- (1) Subsection (1) of section eleven of the Rating and Valuation Act, 1925 (which imposes a limit on the rateable value of hereditaments outside London in respect of which owners may be rated instead of occupiers of thirteen pounds or, where at the passing of that Act a higher limit was in certain circumstances in force, that higher limit) for the words " thirteen pounds " there shall be substituted the words " eighteen pounds " and for the words " that higher limit " there shall be substituted the words " twenty-five pounds ".
- (2) The Poor Rate Assessment and Collection Act, 1869, shall have effect as if in section three of that Act (which imposes a limit of twenty pounds in the corresponding provisions relating to London) for the words " twenty pounds " there were substituted the words " twenty-five pounds ".

**56 Advertising stations to be separate hereditaments in certain cases.**

Where the right to use any land (including any hoarding, frame, post, wall or structure erected or to be erected on the land, ; and including also any wall or other part of a building) for the ' purpose of exhibiting advertisements is let out or reserved to any person other than the occupier of the land, or, when the land is not. occupied for any other purpose, to any person other than the owner of the land, that right shall be deemed for rating purposes to be a separate hereditament in the occupation, of the person for the time being entitled to the right, and shall be included in the valuation list as a separate hereditament accordingly, and, notwithstanding anything in section three or section four of the Advertising Stations (Rating) Act, 1889, in estimating the value of the land for rating purposes no account shall be taken of any value or, as the case may

be, of any increased value arising from the use of the land for the purpose of exhibiting advertisements in accordance with that right.

**57 Assessment of certain buildings occupied in parts.**

- (1) Where a building which was constructed or has been adapted for the purposes of a single dwelling-house, or as to part thereof for such purpose, and as to the remainder thereof for any purpose other than that of a dwelling or residence, is occupied in parts, the valuation officer, in preparing or revising a draft valuation list or in altering a current valuation list, may, if he thinks fit, having regard to all the circumstances of the case, including the extent, if any, to which the parts separately occupied have been severed by structural alterations, treat the building or any portion thereof as a single hereditament, and a building or portion of a building so treated as a single hereditament shall, for the purposes of rating, be deemed to be a single hereditament in the occupation of the person who receives the rents payable in respect of the parts.
- (2) Section seven of the Representation of the People Act, 1867, and section twenty-three of the Rating and Valuation Act, 1925, are hereby repealed.

*Returns, Inspection, etc.*

**58 Returns.**

- (1) In every case where a new valuation list is to be made for any rating area, the valuation officer may serve a notice on the occupier, owner or lessee of any premises in the area, or on any one or more of them, requiring him or them to make a return containing such particulars as may be reasonably required for the purpose of enabling him accurately to compile the list.
- (2) The valuation officer may at any time, in connection with a proposal which has been made for the alteration of the valuation list, or with a view to the making of such a proposal, serve a notice on the occupier, owner or lessee of any premises in the area, or on any one or more of them, requiring him or them to make a return containing such particulars as may be reasonably required for the purpose of enabling him to decide whether or not to make, or, as the case may be, to object to, the proposal.
- (3) Every person upon whom a notice to make a return is served in pursuance of the provisions of this section shall within twenty-one days after the date of the service of the notice' make a return in such form as is required in such notice and deliver it in manner so required to the valuation officer.
- (4) If any person on whom notice has been served under the provisions of this section fails without reasonable excuse to comply with the notice, he shall for each offence be liable on summary conviction to a fine not exceeding twenty pounds.
- (5) Where a person is convicted under subsection (4) of this section in respect of a failure to comply with a notice and the failure continues after the conviction, then, unless he has a reasonable excuse for the continuance of the failure, he shall be guilty of a further offence under the said subsection (4) and may, on summary conviction, be punished accordingly.
- (6) If any person, in a return made under this section, makes any statement which he knows to be false in a material particular. or recklessly makes any statement which is false in a material particular, he shall be liable on summary conviction to imprisonment for

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a term not exceeding three months or to a fine not exceeding one hundred pounds or to both such imprisonment and such fine.

**59 Duty of surveyor of taxes and local authorities.**

- (1) The valuation officer may from time to time require the surveyor of taxes for the area covered by the valuation list to furnish to him a copy of the annual values for the time being in force for the purpose of income tax under Schedule A of the Income Tax Act, 1918, for all or any of the properties in that area :

Provided that nothing in this section shall extend to annual values which by law are not allowed to be made public.

- (2) If, in the course of the exercise of their functions, any information comes to the notice of any local authority which leads them to suppose that a valuation list requires alteration as respects a hereditament, it shall be the duty of that authority to inform the valuation officer.

In this subsection, the expression " local authority " includes any joint committee of any two or more local authorities and any joint authority on which any local authority is represented.

**60 Power of entry.**

- (1) The valuation officer and any person authorised by him in writing in that behalf shall have power, at all reasonable times and after giving not less than twenty-four hours' notice in writing and, in the case of a person authorised as aforesaid, on production, if so required, of his authority, to enter on, survey and value any hereditament in the area for which the valuation officer acts.
- (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.

**61 Evidence and inspection of valuation lists, rates, &c.**

- (1) The contents of a valuation list as for the time being in force, or an extract from any such list, may be proved by the production of a copy of the list or of the relevant part thereof purporting to be certified by the clerk of the rating authority to be a true copy.
- (2) Section sixty of the Rating and Valuation Act, 1925 (which relates to inspection of documents by ratepayers)—
- (a) shall extend to London ; and
  - (b) shall apply in relation to valuation lists made under this Part of this Act, to notices of appeal, notices of objection and proposals made thereunder, and to minutes of the proceedings of any local valuation court as it applies in relation to the documents specified in subsection (1) thereof; and
  - (c) shall apply in relation to valuation officers (for what ever area) as it applies in relation to ratepayers.



*Miscellaneous.*

**62 Appeals as to water rates.**

- (1) So much of any statutory provision as authorises or requires any dispute arising in relation to water rates to be determined by a court of summary jurisdiction shall have effect as if it authorised or required that dispute to be determined by the county court for the county court district in which the property in question is situated.
- (2) The power, to make orders conferred by subsection (2) of section forty-nine of this Act (which enables the Lord Chancellor to combine county court districts or direct that one county court district shall be included in another county court district for the purposes of that section) shall include power to make orders in relation to the purposes of this subsection, and the said subsection (2) shall have effect accordingly.

**63 Service of notices, &c.**

- (1) Section fifty-nine of the Rating and Valuation Act, 1925, (which relates to the service of notices and similar matters) shall extend to London and shall apply in relation to any notice, demand note, order or other document required or authorised to be sent or served under or for the purposes of any Act relating, to the making, levying, collection and recovery of rates in London, and, both inside and outside London, in relation to notices and other documents required or authorised to be sent or served under or for the purposes of this Part of this Act as it applies in relation to notices, demand notes, orders and other documents required or authorised to be sent or served under or for the purposes of the first-mentioned Act.
- (2) Any notice required by this Part of this Act to be served on the valuation officer need not name the valuation officer but may describe him as the valuation officer for the rating area in question, without further description, and may be served by post, and every notice published in pursuance of any of the provisions of this Part of this Act which contains a statement of a right of objection or appeal shall include a statement of the address to or at which notice of objection or notice of appeal, as the case may be, may be sent to the valuation officer or service thereof otherwise effected.

**64 Inclusion in one proceeding of separate hereditaments.**

Any person may include in the same objection, proposal, appeal or other proceeding under this Part of this Act all or any hereditaments comprised in the same valuation list as respects which he has a right to make or bring any such objection, proposal, appeal or other proceeding, although they are separately assessed in that list.

**65 Extension to London of provisions as to Crown property.**

Subsection (3) of section sixty-four of the Rating and Valuation Act, 1925 (which regulates the manner in which Crown property is to be dealt with in valuation lists) shall extend to London.

**66 Saving for position of owners in certain cases.**

- (1) Every owner who is rated under section eleven of the Rating and Valuation Act, 1925, or section four of the Poor Rate Assessment and Collection Act, 1869, instead of the occupier, or who enters into an agreement with the rating authority under the

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said section eleven or under section three of the said Act of 1869, in respect of any hereditaments shall, without prejudice to the rights of the occupier of any of those hereditaments, be treated for the purposes of the provisions of this Part of this Act relating to objections, proposals and appeals as standing in the same position as the occupier.

- (2) Where any premises are unoccupied, any reference in this Part of this Act to the occupier shall be construed as a reference to the owner thereof:

Provided that where the owner is unknown and a notice addressed to the occupier has been served in the manner authorised by law for the service of notices on the occupier where the occupier is unknown, that notice shall be deemed to have been duly served on the owner.

**67 Membership of local authority, &c, not to be disqualification in certain cases.**

- (1) A person shall not be disqualified to act as a member of, or as the clerk or an officer of, a local valuation panel or local valuation court by reason only that he is—
- (a) a member of an authority deriving revenue directly or indirectly from rates which may be affected by the exercise of his functions ; or
  - (b) the owner or occupier of any property within any rating area the rates within which are affected by the exercise of his functions,
- and a person shall not be disqualified from acting as aforesaid in relation to any property by reason only that an authority of which he is a member either owns or occupies the whole or any part of that property.
- (2) A person shall not be disqualified to act as a valuation officer or as the judge on any appeal to a county court by reason only that he is the owner or occupier of any property within any rating area the rates within which are affected by the exercise of his functions.
- (3) Nothing in this section shall authorise any person to whom this section applies to act in relation to any property which, or any part of which, he himself owns or occupies.

**68 Transfer of valuation offices, &c.**

If the Minister is satisfied that any premises which are, or any interest in which is, owned by a local authority are, or at some time during the year 1947-48 were, used by that authority wholly or mainly for the purpose of their functions relating to the valuation of property for rating purposes and that it is reasonable so to do, he may direct the authority to make over their interest to the Minister of Works, and where such a direction is given the like consequences shall ensue as would have ensued if a notice to treat had been given, on the date of the direction to the authority, by the Minister of Works in pursuance of a power conferred by Act of Parliament compulsorily to acquire that interest.

**69 Use of public rooms.**

- (1) The valuation officer may request the permission of any county council or rating authority the whole or any part of: whose area is within the area for which the officer acts for the use by him and his staff on such days or for such period as may be specified in the request of such premises belonging to the council or authority as may

be so specified and the council or authority shall not unreasonably withhold their permission.

- (2) The chairman of any local valuation panel may request the permission of any county council or rating authority the whole or any part of whose area is within the area for which the panel acts for the use for meetings of the panel or of any local valuation court constituted from members of the panel or for the use of the chairman, clerk or officers of the panel, on such days as may be specified in the request of any premises belonging to the council or authority, and the council or authority shall not unreasonably withhold their permission.
- (3) Any person having the control of any room maintained out of any rate may put that room at the disposal of the valuation officer or any local valuation panel or local valuation court for the purpose of the exercise by them or their officers, or, in the case of a panel, by the chairman thereof, of any functions directly or indirectly affecting the valuation list by reference to which that rate is levied.
- (4) Where a request is made under subsection (1) or subsection (2) of this section, any dispute as to whether the permission of the county council or rating authority has been unreasonably withheld shall be determined by the Minister.

#### **70 Savings and application of enactments.**

- (1) Save 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) the contents or form of valuation lists ; or
  - (c) the effect of valuation lists when made,and accordingly enactments relating to the matters aforesaid shall have effect, with any necessary modifications, as if references to valuation lists included references to valuation lists made under this Part of this Act.
- (2) The amendments specified in the First Schedule to this Act (being minor "amendments consequential on the provisions of this Part of this Act) shall be made in the enactments referred to in that Schedule.
- (3) The Minister may, if he in any particular case thinks fit, by order provide that such provisions of any local Act as may be specified in the order, being provisions relating to rating or valuation for rating to which, by reason of the provisions of this Part of this Act, effect can no longer be given, shall continue in force with such adaptations specified in the order as may be necessary to enable effect to be given to them.

#### **71 Regulations for the purposes of Part III.**

Without prejudice to any other provision of this Part of this Act enabling the Minister to make regulations, the Minister may make regulations—

- (a) for carrying the provisions of this Part of this Act into effect; and
- (b) for prescribing anything which under this Part of this Act is to be prescribed ; and
- (c) for requiring rating authorities to transfer without payment to the valuation officer any such documents or classes of documents as may be specified in the regulations ; and

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- (d) for winding up the affairs of assessment committees, county valuation committees, and the central valuation committee and for disposing of their property ; and
- (e) for prescribing the manner in which any liabilities of assessment committees, county valuation committees or the central valuation committee are to be met, and requiring local authorities to contribute such sums as may be necessary for the meeting thereof,

and different provision may be made by the regulations for different cases or classes of case.

## **72 Commencement of Part III and transitional provisions.**

- (1) This Part of this Act shall come into effect on such day as the Minister may by order appoint, and different days may be appointed for different purposes, different rating areas, and different provisions of this Part of this Act.
- (2) Subject to the provisions of subsection (1) of this section, the provisions of this Part of this Act relating to the alteration of current valuation lists shall have effect in relation to lists in force under the Rating and Valuation Acts, 1925 to 1940, or, as the case may be, under the Rating and Valuation (Metropolis) Acts, 1869 to 1940, as they have effect in relation to lists prepared in accordance with the provisions of this Act, and regulations made by the Minister may include such transitional provisions as the Minister thinks fit as respects proceedings for the amendment of lists or the making of provisional or supplemental lists pending on the day appointed as aforesaid.
- (3) Section forty-six of the Valuation (Metropolis) Act, 1869 (which relates to the revision of valuation lists in London) shall, until the repeal thereof by this Act comes into force, have effect in relation to the period for which the valuation lists in force at the date of the passing of this Act continue in force, as if the references to the first four years, the fifth year, and the last four years, of the period were respectively references to every year except the last year, the last year, and every year except the first year, of the period.

## **73 Extent of Part III.**

This Part of this Act shall not extend to Scotland.