



# Local Government Act 1948

1948 CHAPTER 26 11 and 12 Geo 6

## PART V

### RATING OF TRANSPORT AND ELECTRICITY AUTHORITIES

#### *Railways and Canals; rating provisions*

<sup>F2</sup>86 ..... <sup>F1</sup>

#### Textual Amendments

- F1** S. 86 repealed by (E.W.) [General Rate Act 1976 \(c. 9\)](#), [Sch. 14 Pt. 1](#)  
**F2** Ss. 86, 109, 110 repealed (S.) by [S.I. 1985/194](#), art. 8, [Sch.](#)

#### **87 Railway or canal hereditaments partly used for other purposes.**

[<sup>F3</sup>(1) Where a railway or canal hereditament is occupied partly for non-rateable purposes and partly for other purposes—

- (a) the hereditament shall not, by virtue of the preceding provisions of this Part of this Act, be exempt from liability to be rated and from inclusion in any valuation list or in any rate; but
- (b) there shall be ascribed to the hereditament such net annual value as may be just having regard to the extent to which it is occupied for those other purposes; and
- (c) the deductions, if any, to be made from the net annual value in arriving at the rateable value shall be calculated with regard only to those other purposes.]

(2) Where by or under any enactment the amount of any water rate in England or Wales is to be determined by reference to the gross value or net annual value of any property as appearing in the valuation list for the time being in force, then, if the property in question is or forms part of a hereditament to which subsection (1) of this section

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applies, the value thereof for the purposes of that water rate shall not be determined by reference to the said gross value or the said net annual value but shall be determined in the event of any dispute by the county court <sup>F4</sup>....

(3) ..... <sup>F5</sup>

**Textual Amendments**

- F3** S. 87(1) repealed (E.W.) by [General Rate Act 1967 \(c. 9\), Sch. 14 Pt. I](#); modified by [Transport Act 1968 \(c. 73\), s. 162\(6\)](#) and [S.I. 1978/1174, art. 8\(4\)\(a\)](#)
- F4** Words in s. 87(2) omitted (22.4.2014) by virtue of [Crime and Courts Act 2013 \(c. 22\), s. 61\(3\), Sch. 9 para. 104](#); [S.I. 2014/954, art. 2\(c\)](#) (with [art. 3](#)) (with transitional provisions and savings in [S.I. 2014/956, arts. 3-11](#))
- F5** S. 49(2)–(4), 62(2), 87(3) repealed by [Lands Tribunal Act 1949 \(c. 42\), s. 10\(4\), Sch. 2](#)

**Modifications etc. (not altering text)**

- C1** S. 87 amended by [Lands Tribunal Act 1949 \(c. 42\), s. 1\(3\)\(e\)](#)
- C2** S. 87(1) modified (S.) by [S.I. 1985/194, art. 7\(5\)](#), [1985/196, art. 7\(4\)](#)

**88**

(1) ..... <sup>F6</sup>

(2) ..... <sup>F7</sup>

**Textual Amendments**

- F6** Ss. 57(2), 72, 88(1), 89(3)–(7), 106, 121(8), 147, Schs. 1 para. 2, 2 repealed by [Local Government Act 1958 \(c. 55\), Sch. 9 Pt. V](#)
- F7** Ss. 33, 34, 39–48, 49(1), 50–53, 55(1), 56, 57(1), 58, 59(2), 60, 61, 63, 64, 66, 67, 69, 70, 88(2), 94(2A), 100(2), 120(3), 121(4), Sch. 1 paras. 1, 3 repealed by [General Rate Act 1967 \(c. 9\), Sch. 14 Pt. I](#)

**89 Commencement of provisions as to railway or canal hereditaments and transitional provisions.**

[<sup>F8</sup>(1) The provisions of this Part of this Act, so far as they relate to railway or canal hereditaments, the repeals in the <sup>M1</sup>Railways (Valuation for Rating) Act 1930, the repeal of the enactments amending or applying that Act, and the abolition of the authorities referred to in that Act, shall (subject to the provisions of the next succeeding subsection) come into operation on the first day of April, nineteen hundred and forty-eight.

(2) The following provisions of this subsection shall have effect as from the passing of this Act, that is to say—

- (a) the railway valuation roll for the fourth quinquennial period under the <sup>M2</sup>Railways (Valuation for Rating) Act 1930, and the London Passenger Transport valuation roll for the third quinquennial period under the said Act as applied by the London Passenger Transport (Valuation for Rating) Scheme 1935, shall not be completed; and
- (b) any part of such a roll for either of the periods aforesaid which has been completed shall be deemed never to have come into force; and

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- (c) any alteration made in any valuation list by way of substituting for values or other particulars appearing in that list values or other particulars entered in any such part of a roll as aforesaid shall be deemed never to have been made; and
- (d) any valuation list altered as aforesaid, and any rate made, whether before or after the passing of this Act, in accordance with that list as so altered, shall be corrected accordingly; and
- (e) where the preceding provisions of this subsection affect the amount of any rate levied in respect of any hereditament in accordance with any such 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,

and any reference in the subsequent provisions of this section to a valuation list shall be construed, in relation to a valuation list which is required by this subsection to be corrected, as a reference to the list as so corrected.]

(3) ..... F9

**Textual Amendments**

**F8** S. 89(1)(2) repealed (E.W.) by [Local Government Act 1958 \(c. 55\)](#), **Sch. 9 Pt. V**

**F9** Ss. 57(2), 72, 88(1), 89(3)–(7), 106, 121(8), 147, Schs. 1 para. 2, 2 repealed by [Local Government Act 1958 \(c. 55\)](#), **Sch. 9 Pt. V**

**Marginal Citations**

**M1** 1930 c. 24.

**M2** 1930 c. 24.

90 ..... F10

**Textual Amendments**

**F10** S. 90 repealed by [Local Government Act 1958 \(c. 55\)](#), **Sch. 9 Pt. V** and [Statute Law \(Repeals\) Act 1975 \(c. 10\)](#), **Sch. Pt. XIV**

91 ..... F11

**Textual Amendments**

**F11** S. 91 repealed by [General Rate Act 1967 \(c. 9\)](#), **Sch. 14 Pt. I** and [S.I. 1978/1175](#), **Sch.**

92 ..... F12

**Textual Amendments**

**F12** Ss. 92, 96(1) repealed by [Local Government Act 1958 \(c. 55\)](#), **Sch. 9 Pt. V** and [S.I. 1978/1175](#), **Sch.**

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