

Local Government Act 1948

1948 CHAPTER 26

PART III

VALUATION AND RATING PROCEDURE.

Provisions as to Rates.

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

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(a) or paragraph (b) of subsection (1) of this section shall have effect as if it had been contained in the rate as originally made.