



Local Government Act 1929

1929 CHAPTER 17

PART V

RATING AND VALUATION.

Relief from Rates.

67 Total exemption of agricultural land and buildings from rates.

- (1) No person shall, in respect of any period beginning on or after the appointed day, be liable to pay rates in respect of any agricultural land or agricultural buildings or be deemed to be in occupation thereof for rating purposes, and notwithstanding anything in the principal Act, or in the Rating and Valuation (Apportionment) Act, 1928, no such land or buildings shall be included in any rate made in respect of a period beginning on or after that date.
- (2) For the purposes of valuation lists in force at the appointed day, agricultural land and agricultural buildings shall be deemed to have no rateable value, and, notwithstanding anything in the enactments hereinbefore in this section mentioned, no particulars with respect to such land or buildings shall be included in any subsequent valuation list.

68 Relief from rates in respect of industrial and freight-transport hereditaments.

- (1) The rateable value of industrial hereditaments and freight transport hereditaments shall, for the purposes of valuation lists in force at the appointed day as from that day, and for the purposes of subsequent valuation lists, be ascertained as follows:—
 - (a) in the case of an industrial hereditament or of a freight transport hereditament shown in a valuation list as being occupied and used wholly for industrial purposes or wholly for transport purposes, as the case may be, the rateable value of the hereditament shall, subject as hereinafter provided, be taken to be one-quarter of the net annual value thereof.
 - (b) in the case of an industrial hereditament or of a freight transport hereditament shown in a valuation list as being occupied and used partly for industrial

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purposes or partly for transport purposes, as the case may be, the rateable value of the hereditament shall, subject as hereinafter provided, be taken to be an amount equal to one-quarter of the net annual value shown in the list as apportioned to the occupation and user of the hereditament for industrial purposes or for transport purposes, as the case may be, together with the whole of the net annual value so shown as apportioned to the occupation and user of the hereditament for other purposes:

Provided that, as respects any industrial or freight transport hereditament or any part of such a hereditament, elsewhere than in the county of London, whereof the rateable value would, if it had continued to be ascertained under the provisions of paragraph (c) of subsection (1) of section twenty-two of the Rating and Valuation Act, 1925, or of any scheme made under section sixty-four of that Act, have been taken to be the amount produced by making any deduction from the net annual value, references in the foregoing provisions of this section to " net annual value " shall be construed as references to the amount produced by making from the net annual value the like deduction as would have been made under the said provisions.

- (2) Where before the appointed day a rate has been made for any rating area in respect of a period beginning before, but terminating on or after, that day, the amount of the rate payable in respect of the occupation of an industrial or freight transport hereditament shall be calculated as if the rate made had been two rates, the first being a rate in respect of the part of the period terminating on the day preceding the appointed day, and the second being a rate in respect of the remainder of the period, and as if the amount in the pound of the rate made had been apportioned between those two rates, in the case of a rate made in respect of a year in equal parts, and, subject as hereinafter provided, in any other case in the proportion which the number of days in the first part of the period bears to the number of days in the remainder of the period:

Provided that, if in any rating area the date of the first new valuation under the Rating and Valuation Act, 1925, has been postponed by order of the Minister until a date later than the first day of April, nineteen hundred and twenty-nine, and by reason of the postponement the period in respect of which, any such rate as aforesaid was made does not coincide with the period or periods by reference to which the estimates for the rate were prepared, the amount in the pound of the rate shall be apportioned between the first part of the period in respect of which the rate was made and the remainder thereof by the rating authority with the approval of the Minister, having regard to the period or periods for which the said estimates were prepared, and the rating authority shall, as soon as may be after the making of the rate, issue a certificate showing the apportionment so made.

- (3) Any person shall be entitled to recover from the rating authority any sum paid by him in excess of the amount properly chargeable against him in accordance with the provisions of the last foregoing subsection.

69 Amendment of 18 & 19 Geo. 5 c.44, s.3(2).

Subsection (2) of section three of the Rating and Valuation (Apportionment) Act, 1928, shall have effect as if there were therein inserted after the word " Act " the words following, that is to say—

- “(a) a hereditament shall not be deemed not to " be occupied and used as a factory or workshop by reason only of the fact that the owner " or occupier of the hereditament is the only " person working therein or that no other person " working therein is in his employment; and

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(b)”

70 Amendment of valuation lists on or after appointed day and making of subsequent lists.

- (1) As from the appointed day, the fact of any hereditament in the county of London having in the course of any year become or ceased to be an agricultural, industrial or freight transport hereditament shall, for the purposes of section forty-seven of the Valuation (Metropolis) Act, 1869, be a ground for making and sending to the assessment committee a provisional list and for making a requisition for such a list to be made and sent, and in relation to any provisional list or requisition made on such ground as aforesaid that Act shall apply accordingly, subject to the following modifications, that is to say :—
 - (a) a provisional list or requisition therefor made on the ground that a hereditament has become an agricultural, industrial or freight transport hereditament shall contain such particulars as may be prescribed; and
 - (b) a provisional list shall not be -made on the ground that a hereditament has become an agricultural, industrial or freight transport hereditament unless a requisition therefor has been made by the owner or occupier of the hereditament.
- (2) As from the appointed day, no proposal for the amendment of a valuation list on the ground that a hereditament ought to be shown therein as an industrial or freight transport hereditament or ought to be omitted therefrom (or, while the first new valuation list is in force, shown therein) as being an agricultural hereditament shall be made under section thirty-seven of the Rating and Valuation Act, 1925, by any person except the owner or occupier of the hereditament, and every such proposal shall contain such particulars as may be prescribed.
- (3) Subsection (10) of section thirty-seven of the Rating and Valuation Act, 1925 (which determines the date as from which amendments in valuation lists made under that section are to have effect), shall be amended by the addition thereto of the following proviso, that is to say:—

Provided also that in the case of an amendment made on or after the first day of October, nineteen hundred and twenty-nine, by reason of any hereditament having become or ceased to be an agricultural, industrial or freight transport hereditament, the amendment shall have effect only as from the date when the hereditament became or ceased to be such a hereditament.
- (4) Notwithstanding anything in the Rating and Valuation (Apportionment) Act, 1928, no hereditament shall, for the purposes of any valuation list which will come into force after the appointed day, be treated as an agricultural, industrial or freight transport hereditament unless it was so treated for the purposes of the last preceding valuation list except upon a claim that it ought to be so treated being made to the rating authority by the owner or occupier of the hereditament in the prescribed form, which shall be supplied by the rating authority on the demand of the owner or occupier of any hereditament in their area.

71 Amendment of 15 & 16 Geo. 5 c.90, s.11.

It shall not be necessary for any rating authority in defining by resolution the class of hereditaments whereof the owners are to be rated instead of the occupiers to define the

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class by reference to the interval at which rent from time to time becomes payable or is collected, and accordingly the following amendments shall be made in subsection (1) of section eleven of the Rating and Valuation Act, 1925, that is to say, after the words " and also " there shall be therein inserted the words " where the rating authority so decide, " and in the proviso to that subsection the words " the rent of which becomes payable or is collected at quarterly or any longer intervals or " shall cease to have effect.