

SCHEDULES

SCHEDULE 2

RATING OF MOORINGS

PART I

EXEMPTION OF CERTAIN MOORINGS

- 1 (1) No mooring to which this paragraph applies shall be liable to be rated or to be included in any valuation list or in any rate.
- (2) This paragraph applies to any mooring—
 - (a) used or intended to be used by a boat or ship ; and
 - (b) equipped only with a buoy attached to an anchor, weight or other device—
 - (i) which rests on or in the bed of the sea or any river or other waters when in use ; and
 - (ii) which is designed to be raised from that bed from time to time.
- (3) This paragraph shall have effect for any rate period beginning on or after 1st April 1985.

PART II

RATING OF MULTIPLE MOORINGS

- 2 (1) Where on any land there are two or more moorings and it appears to the valuation officer that the moorings are separately occupied, or are available for separate occupation, by persons other than the owner so as to form separate hereditaments for the purposes of rating within the meaning of the principal Act, the valuation officer, in preparing a new valuation list or in altering a current valuation list, may, if he thinks fit, treat as a single hereditament—
 - (a) all or any of the moorings ; or
 - (b) all or any of the moorings together with any adjacent moorings occupied by the owner or adjacent land so occupied.
- (2) Where any moorings, or any moorings and land, are treated as a single hereditament under sub-paragraph (1) above, they shall, for the purposes of rating within the meaning of the principal Act, be deemed to be a single hereditament in the occupation of the owner.
- (3) For the purposes of any proposal for the alteration of the valuation list made by the valuation officer by virtue of sub-paragraph (1) above—
 - (a) the hereditament shall be treated as in the occupation of the owner; and

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- (b) in section 70(2) of the principal Act (which confers on certain persons the right to object to a proposal), the reference to any part of a hereditament shall be omitted.
 - (4) Where a valuation list is altered by virtue of sub-paragraph (1) above so as to include moorings, or moorings and land, as a single hereditament, any item comprised in that hereditament and separately entered in the list may be deleted from the list without any proposal being made to delete it; and a deletion so made shall have effect as from the same date as the alteration of the list to include the single hereditament.
 - (5) Where moorings, or moorings and land, are treated as a single hereditament under sub-paragraph (1) above, or where the valuation officer has made a proposal for the alteration of the valuation list in order that they shall be so treated, a proposal to omit from the hereditament and enter separately in the valuation list a mooring occupied by a person other than the owner may be made by that person if the mooring would fall to be entered separately in the list but for this paragraph; and sections 69(4) and (5) and 70 to 74 of the principal Act shall apply in relation to a proposal under this sub-paragraph as they apply to a proposal under section 69 of that Act.
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- (1) Where by virtue of paragraph 2 above the valuation officer makes a proposal for the alteration of the valuation list so as to treat moorings, or moorings and land, as a single hereditament he shall, within twenty-eight days after the date on which the proposal is made, give the owner written notice of—
 - (a) the number and description of moorings which will be comprised in the hereditament; and
 - (b) the proportion of the proposed rateable value of the hereditament which is attributable to each of those moorings.
 - (2) Where moorings, or moorings and land, are treated, or proposed by the valuation officer to be treated, as a single hereditament under paragraph 2 above, the owner shall, if so requested by the occupier of a mooring comprised or proposed to be comprised in the single hereditament, supply the occupier with particulars—
 - (a) of the matters specified in sub-paragraph (1)(a) and (b) above; and
 - (b) of the amount in the pound at which the rate for the rating area in which the mooring is situated is currently charged.
 - (3) If the owner without reasonable excuse fails within twenty-eight days after the making of a request under sub-paragraph (2) above to comply with the request, he shall be liable on summary conviction to a fine of an amount not exceeding level 2 on the standard scale, as defined in section 75 of the Criminal Justice Act 1982.
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- (1) Subject to the following provisions of this paragraph, any alteration made in a valuation list by virtue of paragraph 2 above—
 - (a) shall, in relation to any rate current at the date when notice of the relevant proposal was served on the owner, be deemed to have had effect as from the commencement of the period in respect of which the rate was made ; and
 - (b) shall have effect for the purposes of any subsequent rate.
 - (2) Sub-paragraph (1)(a) above shall not apply if—
 - (a) any of the moorings which are treated as a single hereditament by virtue of the alteration was included as a separate hereditament in the valuation list immediately before the alteration was made ; or

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(b) any of the moorings which are so treated has come into existence since the commencement of the period in respect of which the rate was made and was not so included before the alteration was made ;

but the alteration shall, in a case within (a) above, be deemed to have had effect as from the date when notice of the relevant proposal was served on the owner and, in a case within (b) above or within (a) and (b) above, be deemed to have had effect as from the date when the mooring came into existence or, if there are two or more moorings to which (b) above applies, as from the date when the most recent of them came into existence.

(3) In this paragraph " the relevant proposal", in relation to an alteration in the valuation list, means the proposal in pursuance of which the alteration was made.

(4) Where—

(a) an alteration is made in a valuation list by virtue of paragraph 2 above so that moorings, or moorings and land, are treated as a single hereditament; and

(b) any rate has been levied in respect of any item comprised in that hereditament,

so much (if any) of the amount of the rate levied as relates to the period after the alteration is deemed to have effect shall be repaid or allowed.

5 (1) Where, after a valuation list has been altered so as to treat moorings, or moorings and land, as a single hereditament, it appears to the valuation officer that there is any other mooring—

(a) which could have been included with the moorings, or moorings and land, so treated ; or

(b) which could have been so included if it had been in existence at the time when the proposal to alter the list was made,

the valuation officer, in preparing a new valuation list or in altering a current valuation list, may, if he thinks fit, treat those moorings, or moorings and land, and that other mooring as a single hereditament

(2) The provisions of paragraph 2(2) to (5) and paragraphs 3 and 4 above shall apply in relation to moorings, or moorings and land, treated as a single hereditament under this paragraph and in relation to any proposal or alteration made by virtue of this paragraph as they apply in relation to moorings, or moorings and land, treated as a single hereditament under paragraph 2 above and in relation to proposals and alterations made by virtue of that paragraph.

6 In this Part of this Schedule—

" the principal Act" means the General Rate Act 1967 ;

" owner ", in relation to a mooring, means any person for the time being receiving or entitled to receive the rack-rent of the mooring, whether on his own account or as agent or trustee for any other person, or who would so receive or be entitled to receive that rent if the mooring were let on a rack-rent, and any other expression which is also used in the principal Act has the same meaning as in that Act.

7 No proposal for the alteration of a valuation list shall be made under this Part of this Schedule before the first rate period beginning after the passing of this Act.