



# Rating and Valuation (Miscellaneous Provisions) Act 1955

## 1955 CHAPTER 9

An Act to amend the law as respects rating and valuation for rating, and for purposes connected therewith. [27th July, 1955]

BE IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

### **1 New valuation lists**

- (1) Where a new valuation list is to be made for a rating area under Part III of the Local Government Act, 1948 (in this Act referred to as " the Act of 1948 "), the list shall be prepared in accordance with the following provisions of this section; and sections thirty-five to thirty-eight of that Act (which relate to the preparation and revision of draft valuation lists and to the settling of valuation lists) shall cease to have effect.
- (2) The valuation officer shall prepare the list and (in addition to the other matters required to be included therein) shall insert in the list such particulars with respect to totals of values as may be prescribed by regulations made by the Minister of Housing and Local Government (in this Act referred to as " the Minister " ), both in respect of the whole rating area and in respect of any parish or other area which is liable to be charged separately in respect of any expenses.
- (3) Not later than the end of the month of December preceding the date on which the list is to come into force (or if in any particular case the Minister, either before or after the end of that month, allows an extended period, then not later than the end of that period), the valuation officer shall sign the list and transmit it, together with a copy thereof, to the rating authority.
- (4) Where, after the valuation officer has transmitted the list to the rating authority, but before the date on which the list is to come into force, it appears to him that, by reason of a material change of circumstances which has occurred since the time of valuation,

the list needs to be altered in any respect, he shall cause the list to be altered accordingly before that date.

In this subsection—

" material change of circumstances " means a change of circumstances which consists of the coming into occupation of a newly erected or newly constructed hereditament or of a hereditament which has been out of occupation on account of structural alterations, or consists of any of the events specified in paragraphs (b) to (g) of subsection (2) of section forty-two of the Act of 1948;

" the time of valuation ", in relation to a change of circumstances, means the time by reference to which the valuation officer prepared so much of the list as is affected by that change of circumstances.

- (5) The omission from a new valuation list of any matter required by law to be included therein shall not of itself render the list invalid.
- (6) In respect of any new valuation list, it shall be the duty of the rating authority immediately upon receipt thereof to take such steps as the authority may consider most suitable for giving notice of the list, and of the rights of persons to inspect the list and to make proposals for altering it.
- (7) Where in the case of a hereditament—
- (a) any value ascribed to it in a new valuation list exceeds the corresponding value of the hereditament as last previously determined (whether under Part III of the Act of 1948 or under the enactments repealed by that Act), and
  - (b) the hereditament has not been substantially altered since its value was last previously determined, and
  - (c) a proposal for the alteration of the list, so as to reduce the value so ascribed to the hereditament, is served on the valuation officer before the end of the year beginning with the date on which the list comes into force,
- then, until that proposal has been settled, the amount recoverable in respect of rates levied on the hereditament for that year, or for any subsequent year, shall not (in the case of any such year) exceed the total amount of the rates (including any special rates) levied on the hereditament for the last year before that list came into force.
- (8) For the purposes of the last preceding subsection a proposal shall be taken to be settled when an alteration is made in the valuation list so as to give effect to the proposal, or to an agreement made in consequence of the proposal, or when the proceedings on an appeal against, or a reference to arbitration relating to, an objection to the proposal (including any proceedings in consequence of such an appeal or reference to arbitration) are finally determined, or when the proposal is withdrawn, whichever first occurs.

## **2 Alteration of, and proceedings relating to, valuation lists**

- (1) In section forty of the Act of 1948 (which enables proposals to be made for the alteration of valuation lists) the following subsection shall be inserted after subsection (2):—

“(2A) Without prejudice to any right exercisable by rating authorities by virtue of subsection (1) of this section, where—

- (a) it appears to a rating authority that a hereditament in their area, which is not included in the list, ought to be included therein, and
- (b) the valuation officer gives notice in writing to the rating authority that he does not intend to make a proposal for inserting that hereditament in the list,

the rating authority, at any time within twenty-eight days after the date on which that notice was given, may make a proposal for the alteration of the list by the insertion of that hereditament therein "":

Provided that this subsection shall not apply for the purpose of altering any valuation list in force at the passing of this Act.

- (2) Notwithstanding anything contained in the said section forty, a proposal for altering a valuation list in force at the passing of this Act shall not have effect if (not being made by the valuation officer) it is served on the valuation officer after the passing of this Act, and is made otherwise than by the owner or occupier of the hereditament to which it relates.
- (3) Where by any provision of subsections (1) to (3) of section forty-one of the Act of 1948 (which relate to the procedure on proposals for the alteration of valuation lists) a step is authorised or required to be taken within a time-limit of seven days or twenty-one days, that provision shall have effect as if the time-limit were twenty-eight days:

Provided that this subsection shall not affect the time within which the valuation officer is required to transmit copies of proposals made by him.

- (4) The proviso to subsection (2) of the said section forty-one (under which in certain cases a copy of a proposal need not be served on the occupier) shall cease to have effect.
- (5) In accordance with the two last preceding subsections, subsections (1) to (3) of the said section forty-one shall have effect as set out in Part I of the First Schedule to this Act.
- (6) The provisions set out in Part II of the First Schedule to this Act shall be substituted for subsections (4) to (7) of the said section forty-one (which relate to objections by valuation officers, to the procedure on proposals where no objection is made or every objection is unconditionally withdrawn, and to the right of appeal where objections are made and not unconditionally withdrawn).
- (7) Any officer of a rating authority, acting under any special or general resolution of the authority, may authorise the institution, carrying on or defence of any proceedings, or the taking of any step, in relation to a valuation list, which the authority are authorised or required to institute, carry on, defend or take.

### **3 Evidence in valuation proceedings**

- (1) This section applies to the following returns, that is to say,—
  - (a) any return made under section fifty-eight of the Act of 1948, or under section forty or forty-one of the Rating and Valuation Act, 1925 (in this Act referred to as " the Act of 1925 ") or under any of sections fifty-five to fifty-seven of the Valuation (Metropolis) Act, 1869 (which sections confer powers for obtaining information for the purpose of preparing valuation lists), and
  - (b) any return made (whether before or after the passing of this Act) in compliance with a request of the valuation officer, where the request was made before the passing of the Valuation for Rating Act, 1953, and was a request for

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*Status: This is the original version (as it was originally enacted).*

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information which would have been reasonably required by the valuation officer for the purpose of preparing a valuation list if the said Act of 1953 had been in operation when the request was made.

- (2) Subject to the following provisions of this section, any return to which this section applies shall in any valuation proceedings be admissible as evidence of the facts stated in the return; and any document purporting to be a return to which this section applies shall, in any valuation proceedings, be presumed, unless the contrary is shown,—
- (a) to be such a return ;
  - (b) to have been made by the person by whom it purports to have been made ; and
  - (c) if it purports to have been made by that person as occupier, owner or lessee of a hereditament, or in any other capacity specified in the document, to have been made by him as such occupier, owner or lessee, or in that other capacity, as the case may be.
- (3) Returns to which this section applies shall not be used by or on behalf of the valuation officer as evidence in any valuation proceedings unless—
- (a) not less than fourteen days' notice, specifying the returns to be so used and the hereditaments to which they relate, has previously been given to the person who made the proposal to which the proceedings relate (where the proposal was not made by the valuation officer) and to every person who has served, and has not unconditionally withdrawn, a notice of objection to the proposal, and
  - (b) the valuation officer has permitted any such person, who has given not less than twenty-four hours' notice of his desire to do so, to inspect at any reasonable time, and to take extracts from, any of the returns specified in the notice under the preceding paragraph.
- (4) The two last preceding subsections shall not apply to any proceedings relating to the ascertainment of the net annual value of a hereditament by reference to the accounts, receipts or profits of an undertaking:

Provided that this subsection shall not be construed as preventing the use of any return in any such proceedings in circumstances where the return could be so used apart from this section.

- (5) Any person to whom notice relating to any hereditaments has been given under paragraph (a) of subsection (3) of this section for the purposes of any valuation proceedings may give notice to the valuation officer, specifying one or more other hereditaments, as being hereditaments which are comparable in character or are otherwise relevant to the said person's case, and requiring the valuation officer—
- (a) to permit him at any reasonable time specified in the notice under this subsection to inspect, and (if he so desires) to take extracts from, all returns (if any) to which this section applies, which relate to those other hereditaments and are in the possession of the valuation officer, and
  - (b) to produce to him at the hearing such of those returns as before the hearing he has informed the valuation officer that he requires:

Provided that the number of hereditaments specified in a notice under this subsection shall not exceed the number of hereditaments specified in accordance with paragraph (a) of subsection (3) of this section in the notice given by the valuation officer under that paragraph.

- (6) Where a notice has been given to the valuation officer under the last preceding subsection, and the valuation officer refuses or fails to comply with the notice, the person who gave the notice may apply to the court or tribunal before which the valuation proceedings in question are to be brought; and if on any such application the court or tribunal is satisfied that it is reasonable to do so, the court or tribunal may by order direct the valuation officer to comply with the notice, either with respect to all the hereditaments specified therein or with respect to such one or more of those hereditaments as the court or tribunal may determine.
- (7) The last preceding subsection shall apply, with the necessary modifications, to proceedings on an arbitration as it applies to proceedings before a court.
- (8) An appeal shall lie from the decision of a local valuation court on an application under subsection (6) of this section, as if it were a decision in the valuation proceedings to which the application relates.
- (9) Section sixty-three of the Act of 1948 (which relates to the service of notices and other documents) shall apply in relation to any notice authorised or required to be given for the purposes of this section as it applies in relation to the notices referred to in that section.
- (10) In this section " valuation proceedings " means any of the following, that is to say, any proceedings on or in consequence of an appeal to a local valuation court, and any proceedings on or in consequence of a reference to arbitration under section fifty of the Act of 1948.

#### **4 Provisions as to making and levying of rates**

- (1) For the purposes of the making and levying of rates in a rural rating area for any rate period beginning on or after the date of the coming into force of the first new valuation list for that area.—
  - (a) no special rate shall be made or levied; and
  - (b) any expenses, which, but for the preceding paragraph, would have been chargeable on the whole or a part of the rating area by means of a special rate shall be levied in the area, or in that part of the area, as the case may be, together with, and as an additional item of, the general rate.
- (2) For the purposes of subsection (1) of section four of the Act of 1925, and of subsection (1) of section fifty-four of the Act of 1948 (which provide that a rate shall be deemed to be made on the date on which it is approved by the rating authority), a resolution of a rating authority as respects the making of a rate shall be taken to constitute approval of the rate if the resolution specifies the amount per pound of rateable value at which the rate is to be levied, notwithstanding that the resolution—
  - (a) is made without reference to any rate book, or to individual hereditaments, or
  - (b) does not take account of any privilege in respect of rating conferred on the occupiers of hereditaments in any particular part of the rating area, or on the occupiers of any particular hereditaments, or
  - (c) does not take account of any amount leviable in the rating area, or in a part of that area, together with, and as an additional item of, the rate in question.
- (3) The last preceding subsection shall be deemed always to have had effect:

Provided that for the purposes of any enactment which requires any step to be taken within a specified time after the making of a rate, the taking of such a step (whether after or before the passing of this Act) shall be deemed not to be or have been out of time if—

- (a) before the passing of this Act the rating authority passed a resolution approving the rate book, or approving the amounts of the rates to be levied on the several hereditaments in the rating area, and
  - (b) the step in question is or was taken within the specified time after the passing of that resolution.
- (4) Where any person other than the occupier of a hereditament is liable—
- (a) to be rated in respect of the hereditament under the provisions of the Poor Rate Assessment and Collection Act, 1869, or of section eleven of the Act of 1925, or
  - (b) to pay or collect the rates in respect of the hereditament in pursuance of an agreement made with the rating authority under any of those provisions,
- then, notwithstanding anything in section nineteen of the said Act of 1869 (which requires the name of the occupier to be inserted in the rate book whether he is the person liable to be rated or not), it shall not be necessary to insert the name of the occupier in the rate book.
- (5) Where, immediately before the coming into force of the first new valuation list for a rating area, a resolution of the rating authority (in this subsection referred to as " the old resolution ") is in force under subsection (1) of section eleven of the Act of 1925, the rating authority may by resolution under this subsection direct that hereditaments which—
- (a) were included in the class defined in the old resolution immediately before the new valuation list came into force, but
  - (b) have ceased to be included in that class by reason that, in the new valuation list, there have been ascribed to them rateable values higher than the rateable value by reference to which the class was defined, but not exceeding such maximum amount (whether within or above the limit imposed by subsection (1) of the said section eleven) as may be specified in the resolution under this subsection,
- shall be treated as included in the class defined in the old resolution while the resolution under this subsection remains in force:
- Provided that a resolution under this subsection, if not previously rescinded, shall cease to have effect on the rescission of the old resolution, or when the first new valuation list for the rating area is superseded by a subsequent valuation list, whichever first occurs.
- (6) While a resolution under the last preceding subsection is in force, paragraph (b) of subsection (1) of the said section eleven (which requires an allowance to be made to owner-occupiers in certain cases) shall apply with the substitution, for the reference to the rateable value mentioned in that paragraph, of a reference to the maximum amount specified in the resolution under the last preceding subsection.
- (7) Where a new valuation list is to come into force for a rating area, the rating authority for that area may make a rate by reference to that list for the year, or any part of the year, beginning with the day on which the list is to come into force, notwithstanding that the list is not in force at the time when the rate is made ; and accordingly, for the purposes of the making of such a rate at a time before the new list comes into force,

references in any enactment to the valuation list in force at the time when the rate is made shall be construed as references to the new list.

## 5 Ascertainment of rateable value

(1) Section twenty-two of the Act of 1925 (which specifies the way in which the rateable values of hereditaments outside London are to be ascertained) shall have effect subject to, and as extended by, the following provisions of this section.

(2) In paragraph (a) of subsection (1) of that section (which provides for ascertaining the net annual value by making certain deductions from the gross value), for the words from the beginning of the paragraph to the words " second column of the said table " there shall be substituted the following words:—

“If the hereditament consists of one or more houses or other non-industrial buildings, with or without any garden, yard, court, forecourt, outhouse or other appurtenance belonging thereto, but without other land, there shall be deducted from the gross value of the hereditament an amount representing the deduction specified, in relation to that gross value, in the second column of the table contained in Part I of the Second Schedule to this Act.”

(3) At the end of the said section twenty-two there shall be added the following subsection:

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“(4) In this section the expression ' house ' includes part of a house, the expression ' non-industrial building ' means a building, or part of a building, of any description, with the exception of factories, mills and other premises of a similar character used wholly or mainly for industrial purposes, and of premises valued as part of—

(a) a railway, dock, canal, gas, water or electricity undertaking, or

(b) any public utility undertaking not falling within the preceding paragraph,

and the expression ' appurtenance ', in relation to a dwelling-house, or to a school, college or other educational establishment, shall be taken to include all land occupied therewith and used for the purposes thereof.”

(4) The table contained in the Second Schedule to this Act shall be substituted for the table in Part I of the Second Schedule to the Act of 1925 (including the note appended thereto).

(5) In the case of any class of hereditaments, the net annual value of which falls to be ascertained under paragraph (a) of subsection (1) of the said section twenty-two, the Minister may by order provide that, for the deductions specified in the said table, there shall be substituted deductions of such amounts, or of amounts to be calculated in such manner, as may be specified in the order:

Provided that no order shall be made under this subsection unless a draft of the order has been laid before Parliament and approved by a resolution of each House of Parliament.

(6) Subsections (1) and (4) of the said section twenty-two shall have effect as well in relation to hereditaments in London as in relation to hereditaments outside London, so however that in the application of subsection (1) of that section to hereditaments in London—

- (a) in paragraph (a), for the reference to the second column of the table mentioned in that paragraph, there shall be substituted a reference to the third column of that table, and
- (b) in paragraph (c) (which provides that, except in certain cases, the rateable value of a hereditament shall be taken to be its net annual value) the exception shall not apply ;

and the net annual value of a hereditament in London, as ascertained in accordance with paragraph (a) or paragraph (b) of the said subsection (1), shall be taken to be the net annual value thereof for the purposes of any enactment relating to rating or valuation for rating.

- (7) Paragraph (a) of subsection (1) of the said section twenty-two, in so far as it provides for any deduction by reference to the average annual amount of a rate, charge or assessment, shall have effect—
- (a) in relation to any hereditament which is either a dwelling-house or a private garage or private storage premises, as if it provided for the deduction to be of an amount equal to one-third of that average annual amount, and
  - (b) in relation to any partly residential hereditament, as if it provided for the deduction to be of an amount equal to the difference between—
    - (i) the said average annual amount, and
    - (ii) an amount bearing to two-thirds of the said average annual amount the same proportion as the residential element in the unreduced gross value of the hereditament bears to its unreduced gross value.

In this subsection " dwelling-house ", " private garage " and " private storage premises " have the same meanings as in the Valuation for Rating Act, 1953, " partly residential hereditament " means a hereditament to which section four of that Act applies, " unreduced gross value " has the same meaning as in section four of that Act, and the reference to the residential element in the unreduced gross value of a hereditament is a reference to the amount specified in paragraph (a) of subsection (3) of the said section four.

## **6 Rating of Gas Boards**

- (1) For the purposes of the making and levying of rates for any rate period beginning after the thirty-first day of March, nineteen hundred and fifty-six, each Gas Board who supplied any gas to consumers in a rating area in the penultimate year, or who manufactured any gas in a rating area in the penultimate year, shall be treated as occupying in that area, during that rate period, a hereditament of a rateable value calculated in accordance with the provisions of Part I of the Third Schedule to this Act.
- (2) The liability of a Gas Board to be rated for a rate period in respect of such a hereditament as is mentioned in the preceding subsection shall be in substitution for any liability of the Gas Board to be rated in respect of any premises actually occupied by the Board during that rate period, other than any excepted premises so occupied; and accordingly no premises occupied by a Gas Board, other than excepted premises, shall be liable to be rated, or to be included in any rate, for any rate period beginning after the said thirty-first day of March, or to be included in any valuation list coming into force after that day.
- (3) The hereditament which a Gas Board is to be treated as occupying in a rating area by virtue of subsection (1) of this section shall be taken not to be situated in any part of that area in which there are leviable (whether as an additional item of the general rate



or by means of a special rate) expenses which are not so leviable in the area taken as a whole.

- (4) The provisions of Part II of the Third Schedule to this Act shall have effect for the purposes of the preceding provisions of this section.
- (5) The transitional provisions contained in the Fourth Schedule to this Act shall have effect with respect to rates leviable on Gas Boards for rate periods beginning after the thirty-first day of March, nineteen hundred and forty-nine, and before the first day of April, nineteen hundred and fifty-six.
- (6) In this Act " excepted premises " means premises which are either—
  - (a) used as a dwelling-house, or
  - (b) occupied by a Gas Board wholly or mainly for the purposes of an undertaking for the supply of water,and " penultimate year ", in relation to a rate period, or in relation to a year, means the last but one year before that rate period or year.

## **7 Relief from rates for places of religious worship**

- (1) Subject to the provisions of this section, no hereditament to which this section applies shall, in the case of any rating area, be liable to be rated for any rate period beginning on or after the date of the coming into force of the first new valuation list for that area.
- (2) This section applies to the following hereditaments, that is to say,—
  - (a) places of public religious worship which belong to the Church of England or to the Church in Wales (within the meaning of the Welsh Church Act, 1914), or which are for the time being certified as required by law as places of religious worship, and
  - (b) any church hall, chapel hall or similar building used in connection with any such place of public religious worship, and so used for the purposes of the organisation responsible for the conduct of public religious worship in that place,and also applies to any hereditament consisting of such a place of public religious worship as is mentioned in paragraph (a) of this subsection together with one or more church halls, chapel halls or other buildings such as are mentioned in paragraph (b) thereof.
- (3) Where a hereditament to which this section applies, or any part of such a hereditament, is or has been let (whether by way of a tenancy or of a licence) for use otherwise than as a place of public religious worship, or, as the case may be, for use otherwise than as mentioned in paragraph (b) of the last preceding subsection,—
  - (a) the hereditament shall not be exempted by virtue of subsection (1) of this section from being rated for any rate period, if any payment in consideration of such a letting of the hereditament or part thereof accrued due in the last year before the beginning of that rate period, but
  - (b) no gross value for rating purposes shall be ascribed to the hereditament unless the average annual amount of the payments accruing due, as consideration for such lettings of the hereditament or parts thereof, exceeds the average annual amount of the expenses attributable to those lettings, and
  - (c) if such a gross value falls to be ascribed to the hereditament, by reason that the average annual amount of those payments exceeds the average annual amount

of those expenses, the gross value shall be assessed by reference only to the amount of the excess.

- (4) The Poor Rate Exemption Act, 1833, shall cease to have effect, as respects hereditaments in any rating area, as from the date of the coming into force of the first new valuation list for that area.
- (5) Subject to the last preceding subsection, nothing in this section shall affect any exemption from, or privilege in respect of, rates under any enactment other than this section.

## **8 Provisions as to rates payable by charitable and other organisations**

- (1) This section applies to the following hereditaments, that is to say—
  - (a) any hereditament occupied for the purposes of an organisation (whether corporate or unincorporate) which is not established or conducted for profit and whose main objects are charitable or are otherwise concerned with the advancement of religion, education or social welfare;
  - (b) any hereditament held upon trust for use as an almshouse ;
  - (c) any hereditament consisting of a playing field (that is to say, land used mainly or exclusively for the purposes of open-air games or of open-air athletic sports) occupied for the purposes of a club, society or other organisation which is not established or conducted for profit and does not (except on special occasions) make any charge for the admission of spectators to the playing field:

Provided that this section shall not apply to any hereditament to which section seven of this Act applies, or to any hereditament occupied by an authority having, within the meaning of the Local Loans Act, 1875, power to levy a rate.

- (2) For the purposes of the making and levying of rates in a rating area, for the year beginning with the date of the coming into force of the first new valuation list for that area (in this section referred to as " the first year of the new list"), and for any subsequent year, the amount of rates chargeable in respect of a hereditament to which this section applies shall, subject to the following provisions of this section, be limited as follows, that is to say—
  - (a) for the first year of the new list, the amount so chargeable shall not exceed the total amount of rates (including any special rates) which were charged in respect of the hereditament for the last year before the new list came into force;
  - (b) if, by virtue of the preceding paragraph, the amount of rates chargeable in respect of the hereditament is less than it would have been apart from that paragraph, the proportion by which it is thereby required to be reduced shall apply to any subsequent year during which the hereditament continues to be one to which this section applies, and accordingly the amount of rates chargeable in respect of the hereditament for any such year shall be reduced by that proportion:

Provided that this subsection shall have effect subject to the provisions of the Fifth Schedule to this Act in cases falling within that Schedule.

- (3) Where paragraph (b) of the last preceding subsection has effect in the case of a hereditament, the rating authority may at any time give notice to the occupiers of the hereditament that, as from the end of a year specified in the notice, being a year ending not less than thirty-six months after the date on which the notice is given, the limitation

imposed by virtue of that paragraph shall either cease to apply to the hereditament or shall be modified as mentioned in the notice ; and where such a notice is given—

- (a) if the notice states that the limitation shall cease to apply, paragraph (b) of the last preceding subsection shall not apply to the hereditament as respects any year beginning after the end of the year specified in the notice;
  - (b) if the notice states that the limitation shall be modified, then, subject to the operation of any further notice given under this subsection, the said paragraph (b) shall have effect in relation to the hereditament as respects any such year with the substitution, for the proportion mentioned in that paragraph, of such lesser proportion as may be specified in the notice.
- (4) The rating authority for a rating area shall have power to reduce or remit the payment of any rate charged in respect of a hereditament to which this section applies for the first year of the new list or any subsequent year, including power further to reduce or to remit the payment of any rate in the case of which the amount chargeable is required to be reduced by virtue of the preceding provisions of this section.
  - (5) The preceding provisions of this section, and the provisions of the Fifth Schedule to this Act, shall have effect, with the necessary modifications, in relation to rates charged for a rate period forming part of the first year of the new list, or of any subsequent year, as they have effect in relation to rates charged for the first year of the new list or for any subsequent year, as the case may be.
  - (6) Nothing in this section shall affect any exemption from, or privilege in respect of, rates under any enactment other than this section.

## **9 Other reliefs from rates**

- (1) For the purpose of ascertaining the gross value of a hereditament for rating purposes, no account shall be taken—
  - (a) of any structure belonging to the Minister of Health and supplied by that Minister, or (before the thirty-first day of August, nineteen hundred and fifty-three) by the Minister of Pensions, for the accommodation of an invalid chair, or of any other vehicle (whether mechanically propelled or not) constructed or adapted for use by invalids or disabled persons ; or
  - (b) of any structure belonging to a local health authority, or to a voluntary organisation formed for any of the purposes mentioned in subsection (1) of section twenty-eight of the National Health Service Act, 1946 (which relates to the prevention of illness, and to the care and after-care of persons suffering from illness or mental defectiveness), and supplied for the use of any person in pursuance of arrangements made under that subsection ; or
  - (c) of any structure belonging to a local authority, within the meaning of section twenty-nine of the National Assistance Act, 1948 (which relates to welfare arrangements for blind, deaf, dumb and other handicapped persons), or to such a voluntary organisation as is mentioned in section thirty of that Act, and supplied for the use of any person in pursuance of arrangements made under the said section twenty-nine ; or
  - (d) of any structure which is of a kind similar to structures such as are referred to in paragraph (a), paragraph (b) or paragraph (c) of this subsection, but does not fall within that paragraph by reason that it is owned or has been supplied otherwise than as mentioned in that paragraph.

- (2) No sewer, as defined (outside London) by section three hundred and forty-three of the Public Health Act, 1936, or (in London) by section eighty-one of the Public Health (London) Act, 1936, shall be included in the first new valuation list for any rating area, or in any subsequent list; and no such sewer shall in the case of any rating area be liable to be rated, or to be included in any rate, for any rate period beginning on or after the date on which the first new valuation list for that area comes into force.
- (3) The last preceding subsection shall have effect in relation to any manhole, ventilating shaft, pumping station, pump or other accessory belonging to a sewer as it has effect in relation to the sewer.
- (4) There shall not be included in the first new valuation list for any rating area, or in any subsequent list.—
- (a) any land which is occupied by a river board or other drainage authority and forms part of a main river for the purposes of Part II of the Land Drainage Act, 1930, or of a watercourse maintained by the authority, or
  - (b) any structure or appliance maintained by a river board or other drainage authority, being a structure or appliance for controlling or regulating the flow of water in, into or out of a watercourse which forms part of a main river for the purposes of the said Part II or is maintained by the authority ;

and no such land, structure or appliance shall in the case of any rating area be liable to be rated, or to be included in any rate, for any rate period beginning on or after the date on which the first new valuation list for that area comes into force:

Provided that nothing in this subsection shall confer any exemption in respect of any right of fishing or shooting which (apart from this subsection) constitutes a separate hereditament for rating purposes.

In this subsection " drainage authority " and " watercourse " have the same meanings as in the Land Drainage Act, 1930.

- (5) Section fifty-six of the Act of 1948 (which provides that where the right to use land, including hoardings or other structures, for the purpose of exhibiting advertisements is separately let out or reserved, that right is to be treated as a separate hereditament for rating purposes) shall not apply to any right to use for that purpose any land forming part of a railway or canal hereditament (as defined by section eighty-six of that Act).
- (6) Where a railway or canal hereditament is occupied by the British Transport Commission partly for non-rateable purposes within the meaning of Part V of the Act of 1948 (which relates to the rating of transport and electricity authorities) and partly for other purposes, and the other purposes consist of or include either or both of the following, that is to say,—
- (a) the letting out of rights such as are mentioned in the said section fifty-six, and
  - (b) the use of the hereditament by the Commission for exhibiting advertisements thereon,

Part V of the Act of 1948 shall apply to the hereditament as if the purposes specified in paragraphs (a) and (b) of this subsection were included among the purposes specified in section eighty-six of that Act as non-rateable purposes.

- (7) The two last preceding subsections shall cease to have effect on such date as the Minister may by order appoint.

## **10 Contributions in aid of rates by police authorities**

- (1) The police authority for any police area shall have, and shall be deemed always to have had, power to incur expenses in the making of contributions in aid of rates in respect of hereditaments, whether in the police area or elsewhere, which are occupied for the purposes of the police force for that area, being hereditaments in respect of which no rates are paid; and any expenses so incurred by the police authority for an area shall be treated as expenses incurred for the purposes of the police force for that area.
- (2) Where a contribution is made under this section in respect of a hereditament, for a year beginning on or after the date of the coming into force of the first new valuation list for the rating area in which the hereditament is situated, the value upon which that contribution is computed shall be entered in the valuation list as representing the rateable value of the hereditament; and the value so entered, or the amount of the contribution, as the case may be, shall be taken into account for the purpose of ascertaining totals or the proceeds of any rate for that rating area:  

Provided that this subsection shall have effect subject to the provisions of the Sixth Schedule to this Act in the case of any such contribution made for the year beginning with the date of the coming into force of the said first new valuation list.
- (3) Nothing in the last preceding subsection shall be construed as requiring a gross value to be determined or entered in the valuation list in the case of a hereditament in respect of which a contribution is made under this section.
- (4) In the application of this section to the metropolitan police district, any reference to the police authority shall be construed as a reference to the Receiver for the Metropolitan Police District.

## **11 Provisions as to water rates in connection with new valuation lists**

- (1) Where a period for which (apart from this section) water rates to which this section applies would be charged by statutory water undertakers is a period of twelve months beginning on or after the first day of January and before the end of the month of June in a calendar year which includes the date of the coming into force of new valuation lists, the undertakers may, if they so determine, charge those rates by making a water rate for each of two successive periods (in this section referred to as "the first special period" and "the second special period" respectively).
- (2) This section applies to any water rates calculated by reference to values as shown in valuation lists.
- (3) Where statutory water undertakers exercise the power conferred by subsection (1) of this section—
  - (a) the first special period shall be a period beginning with the date of commencement of the period of twelve months referred to in that subsection, and ending not later than the end of the month of September next following that date, and, subject to the preceding provisions of this paragraph, shall be a period of three, six or nine months, as the undertakers may determine, and
  - (b) the second special period shall be the balance of the said period of twelve months.
- (4) For the purposes of a water rate made for the first special period, where that period begins on or after the date on which the new valuation lists come into force, those lists shall be treated as not having come into force, and the valuation lists in force

immediately before that date shall be treated as continuing in force until the end of that period.

- (5) Subject to the following provisions of this section, any statutory provisions which apply to water rates to which this section applies, and would (apart from this section) have had effect in relation to such water rates charged for the period mentioned in subsection (1) of this section, shall have the like effect in relation to water rates made in accordance with this section.
- (6) Where by any such statutory provisions the maximum or minimum amount of a water rate, or of the rate poundage for the purpose of calculating a water rate, is prescribed (otherwise than in such terms as to be reducible proportionately when applied to a period of less than twelve months), that maximum or minimum amount shall, for the purposes of a water rate made for the first or second special period, be treated as reduced in proportion to the difference between the duration of the special period in question and a full period of twelve months.
- (7) Where in accordance with any such statutory provisions water rates are payable by half-yearly instalments, and either the first special period or the second special period is a period of three months or of nine months, the undertakers may require the water rate for that period—
  - (a) if the period is a period of three months, to be paid by a single payment, or
  - (b) if the period is a period of nine months, to be paid either by three quarterly instalments or by one half-yearly and one quarterly instalment, as the undertakers may determine.
- (8) In this section " statutory water undertakers " has the same meaning as in the Water Act, 1945, and " statutory provisions " means provisions contained in an enactment (including a local enactment) or contained in an instrument having effect by virtue of an enactment.

In this subsection " local enactment " means a local or private Act of Parliament or an order confirmed by Parliament or brought into operation in accordance with special parliamentary procedure.

## **12 Increase of controlled rent in consequence of revaluation**

- (1) The provisions of this section shall have effect in relation to a dwelling-house to which the Increase of Rent and Mortgage Interest (Restrictions) Act, 1920, applies (in this section referred to as " the dwelling-house "), where, at any time within the year beginning with the date of the coming into force of a new valuation list for the rating area in which the dwelling-house is situated, an increase in the rent payable in respect of the dwelling-house would, apart from this section and from the provisions of subsection (7) of section one of this Act, be permitted by paragraph (b) of subsection (1) of section two of the said Act of 1920 (which provides for increases of rent in respect of increases in the amounts payable by the landlord for rates).

In the following provisions of this section " relevant notice of increase " means a notice, served in conformity with subsection (2) of section three of the said Act of 1920, of the intention of the landlord to bring into effect such an increase in rent as is mentioned in this subsection, and " relevant rent ", in relation to such a notice, means rent which (apart from this section and from subsection (7) of section one of this Act) would include an amount recoverable by the landlord by virtue of that notice.

- (2) A relevant notice of increase, which is served before the end of the year mentioned in the preceding subsection, shall not have effect unless it is accompanied by a statement containing such information as may be prescribed with regard to the rights of the tenant in consequence of the following provisions of this section.
- (3) If, where the landlord serves a relevant notice of increase, a proposal (in this section referred to as " the proposal ") is made (whether before or after the service of that notice) in such circumstances that the provisions of subsection (7) of section one of this Act have effect in relation to the dwelling-house or to a hereditament of which the dwelling-house forms part, the tenant, at any time before the proposal is settled, may serve on the landlord a notice (in this section referred to as a " suspense notice ") requiring the increase of rent to be suspended.
- (4) Where a suspense notice is served, then, as respects any rent accruing due within the period beginning with the service of the notice of increase, and ending with the date on which, after the proposal is settled, the next demand for rates in respect of the dwelling-house is made (in this section referred to as " the period of suspense "), the said Act of 1920 shall have effect, subject to the two next following subsections, as if no relevant notice of increase had been served :

Provided that any rent actually paid before the service of a suspense notice shall not be recoverable by virtue of this subsection.

- (5) Where a suspense notice has been served.—
  - (a) if the result of the proposal, when it is settled, is that no alteration is made in the valuation list in respect of the valuation to which the proposal related, the landlord may serve on any person, from whom any relevant rent accrued due within the period of suspense, a notice specifying the unpaid balance of any such rent which would have been recoverable from him if the suspense notice had not been served ;
  - (b) if the result of the proposal is that an alteration is made in the valuation list, but the alteration is such that there is still an increase in the amount payable by the landlord in respect of rates, the landlord may serve on any such person a notice specifying the unpaid balance of any such rent which would have been recoverable from him if—
    - (i) the suspense notice had not been served, and
    - (ii) the increase of rent specified in the relevant notice of increase had been such lesser increase as would have been permissible if the valuation list, as from the time when it came into force, had had effect as modified by the alteration.
- (6) Any sum specified in a notice under the last preceding subsection shall be recoverable by the landlord from the person on whom the notice is served, and, if that person is the tenant of the dwelling-house, shall be recoverable as if it were arrears of rent:

Provided that a sum recoverable by virtue of this subsection shall not be treated as arrears of rent for the purposes of any proceedings for the recovery of possession of the dwelling-house.

- (7) If, where the landlord has served a relevant notice of increase, the tenant does not serve a suspense notice, but the result of the proposal, when it is settled, is that an alteration is made in the valuation list so as to reduce the valuation to which the proposal related, any person who paid any relevant rent accruing due before the date on which the next demand for rates in respect of the dwelling-house is made—

- (a) shall be entitled to recover so much of that rent as would not have been recoverable by the landlord if the relevant notice of increase had specified such lesser increase (if any) as would have been permissible if the valuation list, as from the time when it came into force, had had effect as modified by the alteration, or
- (b) in a case where, in those circumstances, no such increase would have been permissible, shall be entitled to recover so much of that rent as would not have been recoverable by the landlord if the relevant notice of increase had not been served ;

and any rent recoverable by virtue of this subsection shall be recoverable from the person (if any) who on the said date is the immediate" landlord of the tenant of the dwelling-house (being a tenant of the whole of the dwelling-house who has no subtenant of the whole of the dwelling-house) or, if there is then no such tenant, shall be recoverable from the person who is then the owner of the dwelling-house.

- (8) Subject to the preceding provisions of this section, a relevant notice of increase (whenever served) shall have effect, and any relevant rent shall be recoverable, as if subsection (7) of section one of this Act had not been enacted.
- (9) The provisions of this section shall have effect, with the necessary modifications, in relation to a notice served under subsection (4) of section seven of the Increase of Rent and Mortgage Interest (Restrictions) Act, 1938, (which relates to notices served on prospective tenants) as if it were a notice served under subsection (2) of section three of the said Act of 1920.
- (10) The power of the Minister to make regulations under section fourteen of the Rent and Mortgage Interest Restrictions (Amendment) Act, 1933, shall include power to make regulations—
  - (a) for prescribing the information to be contained in such a statement as is mentioned in subsection (2) of this section;
  - (b) for prescribing the form of any notice to be served in accordance with the preceding provisions of this section.
- (11) For the purposes of this section—
  - (a) " dwelling house ", " landlord " and " tenant " have the same meanings as in the said Act of 1920 ;
  - (b) subsection (8) of section one of this Act shall apply as it applies for the purposes of subsection (7) of that section;
  - (c) any reference to a demand for rates in respect of the dwelling-house includes a reference to a demand for rates in respect of a hereditament of which the dwelling-house forms part;
  - (d) rent shall be treated as accruing due on the day on which it is payable in accordance with the terms of the relevant contract of tenancy, or of the relevant statutory tenancy (within the meaning of the Housing Repairs and Rents Act, 1954), as the case may be.

### **13 Charges for levying distress for rates**

- (1) The Minister may make an order regulating the fees, charges and expenses in respect of, and incidental to, the levying of distress for rates.
- (2) Without prejudice to the generality of the preceding subsection, an order under this section may include provision as to fees, charges and expenses in cases where, in



pursuance of an agreement in that behalf, the goods distrained are not removed from the premises where the distress is levied, whether any person is left in physical possession of the goods or not.

- (3) An order under this section may contain such incidental and supplementary provisions (including provisions as to the settlement of disputes with respect to any fees, charges or expenses to which the order relates) as may appear to the Minister to be necessary or expedient for the purposes of the order.
- (4) On the coming into operation of an order under this section the Distress (Costs) Act, 1817, as extended by the Distress (Costs) Act, 1827 (which make provision as to the costs and expenses chargeable in respect of the levying of certain distresses, including distress for rates), shall cease to apply to distress for rates, and in section one of the Distress for Rates Act, 1849 (which relates to warrants for distress) the reference to reasonable charges, in relation to distress for rates, shall be construed as a reference to the fees, charges and expenses chargeable in accordance with any order for the time being in force under this section.

## **14 Financial provisions**

There shall be paid out of moneys provided by Parliament—

- (a) any increase attributable to the passing of this Act in the sums payable out of moneys so provided under Part I or Part II of the Act of 1948, or under the Local Government (Financial Provisions) (Scotland) Act, 1954;
- (b) any increase attributable to the provisions of section ten of this Act in the sums payable out of moneys so provided under section three of the Miscellaneous Financial Provisions Act, 1950 (which relates to grants in respect of expenses incurred for the purposes of police forces);
- (c) any increase attributable to the provisions of section six of this Act, and of the Fourth Schedule thereto, in the sums payable out of moneys so provided under any other enactment.

## **15 Consequential and minor amendments, and repeal of enactments**

The amendments specified in the Seventh Schedule to this Act, being amendments consequential on the preceding provisions of this Act or amendments of a minor character, shall be made in the enactments specified in that Schedule, and the enactments specified in the Eighth Schedule to this Act are hereby repealed to the extent specified in the third column of the said Eighth Schedule:

Provided that the amendments specified in Parts III and IV of the Seventh Schedule to this Act, and the repeals specified in Part II of the Eighth Schedule to this Act, shall have effect only in relation to the first new valuation lists and subsequent lists, or, as the case may require, in relation to the making and levying of rates by reference to such lists, and shall not affect any valuation list in force on the date of the passing of this Act, or any rate made by reference to a list in force on that date.

## **16 Interpretation, and provisions as to regulations and orders**

- (1) In this Act the following expressions have the meanings hereby assigned to them respectively, that is to say:—
  - " the Act of 1925 " means the Rating and Valuation Act, 1925;

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" the Act of 1948 " means the Local Government Act, 1948 ;

" Gas Board " means an Area Board within the meaning of the Gas Act, 1948 ;

" London " means the administrative county of London ;

" the Minister " means the Minister of Housing and Local Government;

" new valuation list " means a valuation list coming into force after the passing of this Act;

" rate period " means a year or part of a year, being a year or part for which a rate is made ;

" the valuation officer " has the same meaning as in Part III of the Act of 1948 ;

" year " (except where otherwise defined, or where the reference is expressly to a calendar year) means a period of twelve months beginning with the first day of April.

- (2) The definitions of the expressions " rate ", " rating area ", " rural rating area ", " owner " and " hereditament " in section sixty-eight of the Act of 1925 shall apply for the purposes of this Act and (in the application of this Act to London) shall so apply as if that Act extended to London.
- (3) Any reference in this Act to the alteration of a valuation list includes a reference to the insertion in the list, or the omission from the list, of a hereditament.
- (4) Except in so far as the context otherwise requires, any reference in this Act to an enactment shall be construed as a reference to that enactment as amended or extended by or under any other enactment, including this Act.
- (5) Any power to make regulations or an order under this Act shall be exercisable by statutory instrument; and any instrument containing any such regulations shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- (6) Any order made under any provision of this Act may be varied or revoked by a subsequent order thereunder.

## **17 Short title, operation of Act, and extent**

- (1) This Act may be cited as the Rating and Valuation (Miscellaneous Provisions) Act, 1955.
- (2) Except where in this Act it is otherwise expressly provided, nothing in this Act shall operate so as to require any alteration of a valuation list in force at the passing of this Act, or so as to affect any alteration in such a list which would fall to be made apart from this Act, or so as to affect any proceedings or other step taken for the purpose of altering such a list.
- (3) The provisions of this Act shall, in relation to the Isles of Scilly, have effect subject to such modifications as the Minister may by order direct.
- (4) The provisions of subsection (5) of section six of this Act, and the Fourth Schedule to this Act, shall extend to Scotland, in so far as they affect the calculation of the amount of any grant payable out of moneys provided by Parliament under any enactment applying to Scotland; and the provisions of section fourteen of this Act shall extend to Scotland in so far as they relate to sums payable in Scotland.

- (5) Subject to the last preceding subsection, this Act shall not extend to Scotland or to Northern Ireland.

## SCHEDULES

### FIRST SCHEDULE

Section 2.

#### AMENDMENT OF SECTION FORTY-ONE OF LOCAL GOVERNMENT ACT, 1948

#### PART I

##### *Subsections (1) to (3) as amended by this Act*

- “(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 twenty-eight days after the date on which a proposal is served on him, or within seven days after the date on which a proposal is made by him, as the case may be, 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.
- (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-eight 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 twenty-eight days of the date on which a notice of objection is served on him, transmit a copy thereof to the maker of the proposal.”

#### PART II

##### *Provisions substituted for subsections (4) to (7)*

- “(4) Where in the case of a proposal—
- (a) no notice of objection is served within the time limited by the last preceding subsection, or every such notice is unconditionally withdrawn, and
  - (b) either the proposal was made by the valuation officer or he is satisfied that the proposal is well-founded,

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the valuation officer shall cause the valuation list to be altered so as to give effect to the proposal.

(5) Where the conditions specified in the last preceding subsection are not fulfilled in the case of a proposal, but—

- (a) all the persons whose agreement is requisite agree on an alteration of the list (whether the alteration is that specified in the proposal or another alteration), and
- (b) the agreement is reached without, or before the determination of, any appeal to a local valuation court, or reference to arbitration, with respect to an objection to the proposal,

the valuation officer shall cause that alteration to be made in the list.

(6) In the case of a proposal to which neither of the two last preceding subsections applies.

- (a) if notice of objection to the proposal has been served and not unconditionally withdrawn, and the proposal is not withdrawn, the valuation officer may, at any time within the period of six months beginning with the relevant date, and shall, not later than the end of that period, transmit a copy of the proposal, and of every notice of objection thereto which has not been unconditionally withdrawn, to the clerk to the appropriate local valuation panel;
- (b) if the proposal was made otherwise than by the valuation officer, he may, at any time within the period of five months beginning with the relevant date, give notice in writing to the person who made the proposal that he objects to the proposal, and that the said person, if he does not withdraw the proposal within fourteen days, will be treated as intending to appeal against the valuation officer's objection to the proposal;
- (c) not less than fourteen nor more than twenty-eight days after the valuation officer has given a notice under the last preceding paragraph, he shall, unless the proposal has then been withdrawn, transmit a copy of the proposal to the clerk to the appropriate local valuation panel, together with a copy of the notice under the last preceding paragraph, and of any notice of objection to the proposal which has been served under subsection (3) of this section and has not been unconditionally withdrawn;
- (d) if at the end of the period of six months beginning with the relevant date the valuation officer has not given a notice under paragraph (b) of this subsection, and no notice of objection under subsection (3) of this section has been served, or every such notice of objection has been unconditionally withdrawn, then the valuation officer shall be taken to be satisfied that the proposal is well-founded, and subsection (4) of this section shall apply accordingly.

(7) Where, in accordance with the last preceding subsection, the valuation officer transmits a copy of a proposal to the clerk to a local valuation panel.—

- (a) he shall forthwith notify the fact that he has done so to the person who made the proposal, to any person who served a notice of objection of which a copy is transmitted with the copy of the proposal, and to the rating authority; and
- (b) the transmission of a copy of a proposal under the last preceding subsection shall have effect as an appeal to a local valuation court, by the person who made the proposal, against every objection (whether of the valuation officer or of any other person) signified by a notice of which a copy is transmitted with the copy of the proposal.

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(8) The persons whose agreement is requisite for the purposes of paragraph (a) of subsection (5) of this section are—

- (a) the valuation officer;
- (b) the person who made the proposal, where the proposal was not made by the valuation officer;
- (c) any person who has served, and has not unconditionally withdrawn, a notice of objection to the proposal;
- (d) the occupier of the hereditament to which the proposal relates, if he is not included by virtue of either of the two last preceding paragraphs; and
- (e) the rating authority (if not included by virtue of any of the preceding paragraphs), unless they have notified the valuation officer that they do not desire to be included by virtue of this paragraph, either generally or as respects a class of hereditaments which includes the hereditament to which the proposal relates;

and for the purposes of subsection (6) of this section the appropriate local valuation panel is the local valuation panel from the members of which the local valuation court which is to hear the appeal falls to be constituted, and the relevant date—

- (i) in the case of a proposal made by the valuation officer, is the date on which the proposal was made, and
- (ii) in the case of any other proposal, is the date on which the proposal was served on the valuation officer.”

## SECOND SCHEDULE

Section 5.

### DEDUCTIONS FROM GROSS VALUE

(1) Gross value	(2) Deduction from gross value outside London	(3) Deduction from gross value in London
Not exceeding £15	40 per cent. of the gross value.	40 per cent. of the gross value.
Exceeding £15 but not exceeding £20	£6 together with 30 per cent. of the amount by which the gross value exceeds £15.	£6 together with 30 per cent. of the amount by which the gross value exceeds £15.
Exceeding £20 but not exceeding £40	£7, or 25 per cent. of the gross value, whichever is the greater.	£7 together with 25 per cent. of the amount by which the gross value exceeds £20.
Exceeding £40 but not exceeding £100	£10, or 20 per cent. of the gross value, whichever is the greater.	£12 together with 20 per cent. of the amount by which the gross value exceeds £40.
Exceeding £100	£20 together with 16 per cent. of the amount by which the gross value exceeds £100.	£24, or £20 together with 16 2/3 per cent. of the amount by which the gross value exceeds £100, whichever is the greater.

## THIRD SCHEDULE

Section 6.

### NEW PROVISIONS FOR RATING GAS BOARDS

#### PART I

##### *Calculation of rateable value on which rates are to be assessed*

- 1 The provisions of this Part of this Schedule shall have effect for the purpose of calculating, for any rate period, the rateable value of the hereditament which a Gas Board is to be treated as occupying as mentioned in subsection (1) of section six of this Act.
- 2 (1) As soon as may be after the passing of this Act, the Minister shall issue to each Gas Board a certificate specifying the amount which, for the purposes of this Part of this Schedule, is to be the Board's basic total of rateable values.  
(2) In determining that amount, in the case of a Gas Board, the Minister shall have regard to the aggregate of the rateable values, on the first day of May, nineteen hundred and forty-nine, of the premises, other than excepted premises, which were occupied by the Board on that day, subject to any such adjustment of that aggregate as, in the case of that Board, the Minister may consider appropriate in view of—
  - (a) any determination, under section eighteen of the Gas Act, 1948, whereby premises, which were not occupied by the Board on that day, vested in the Board by virtue of that Act, or whereby premises which were occupied by the Board on that day vested in another person, or
  - (b) any transfer of property between that Board and another Gas Board in pursuance of an order under section six or section twenty-four of that Act, or
  - (c) any other circumstances appearing to the Minister to be relevant in the case of that Board.
- 3 (1) As soon as may be after the passing of this Act, the Minister of Fuel and Power shall issue to each Gas Board a certificate specifying the number which, for the purposes of this Part of this Schedule, is to be the Board's standard number of therms.  
(2) The number so certified, in the case of any Board, shall be the total number of therms estimated by the said Minister to have been supplied, in the year beginning with the first day of April, nineteen hundred and forty-eight, to consumers in the area of that Board, by persons any of whose property or rights vested in any Gas Board by virtue of the Gas Act, 1948.
- 4 (1) For each year beginning after the thirty-first day of March, nineteen hundred and fifty-six, each Gas Board's basic total of rateable values shall be adjusted and apportioned in accordance with the following provisions of this paragraph.  
(2) For each such year each Gas Board shall—
  - (a) estimate the total number of therms supplied by the Board in the penultimate year to consumers in their area, and
  - (b) calculate and certify the amount by which that total exceeds, or falls short of, the Board's standard number of therms;and the Board's basic total of rateable values shall be adjusted for that year by multiplying it by the fraction of which—

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- (i) the numerator is the Board's standard number of therms increased by one-fifth of the said excess, or, as the case may be, decreased by one-fifth of the said deficiency, and
  - (ii) the denominator is the Board's standard number of therms.
- (3) The said basic total, as adjusted for any year under the last preceding sub-paragraph, shall be apportioned for that year among all the rating areas in which any therms were supplied by the Board to consumers, or manufactured by the Board, in the penultimate year; and the proportion of the adjusted total to be allocated to any one of those areas shall be ascertained by multiplying the adjusted total by the fraction of which—
- (a) the numerator is the number of therms supplied by the Board to consumers in that area in the penultimate year, as estimated and certified by the Board, plus nine-tenths of the number of therms (if any) manufactured in that area by the Board in the penultimate year, as so estimated and certified, and
  - (b) the denominator is the total number of therms supplied by the Board to consumers in the area of the Board in the penultimate year, as estimated and certified by the Board, plus nine-tenths of the total number of therms manufactured by the Board in the penultimate year, as so estimated and certified.
- 5 The amount which, in accordance with the last preceding paragraph, is allocated for any year to a rating area, in the case of a Gas Board, shall be the rateable value of the hereditament which that Board is to be treated as occupying in that area for any rate period consisting or forming part of that year.

## PART II

### *Supplementary Provisions*

- 6 As respects each rating area in which a Gas Board will fall to be treated as occupying, during any rate period, a hereditament of a rateable value calculated in accordance with Part I of this Schedule, it shall be the duty of the Board, before the end of the month of October preceding the beginning of that period, to transmit to the rating authority for that area, and to the valuation officer for that area, a statement setting out particulars of all the matters estimated, calculated and certified for the purpose of computing the rateable value of that hereditament.
- 7 On receipt of a statement under the last preceding paragraph, the valuation officer shall calculate the rateable value of the hereditament which the Gas Board are to be treated as occupying during the rate period in question, and shall notify the amount of that rateable value to the rating authority before the end of the month of December preceding the beginning of that rate period.
- 8 The duty imposed on a Gas Board by paragraph 6 of this Schedule shall be enforceable by mandamus at the instance of the rating authority or of the valuation officer; and the duty imposed on the valuation officer by the last preceding paragraph shall be enforceable by mandamus at the instance of the rating authority.
- 9 Where the valuation officer for a rating area notifies the amount of a rateable value to the rating authority, in respect of a Gas Board, in accordance with paragraph 7 of this Schedule,—



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- (a) the rating authority, in making and levying any rate for a rate period to which the notification relates, and in compiling any rate book relating to such a rate, shall include the Gas Board as the occupiers of a hereditament of that rateable value; and
- (b) the valuation officer, at or as soon as may be after the beginning of the year consisting of or comprising any such rate period, shall cause such alterations (if any) to be made in the valuation list for that area as may be requisite for showing the Gas Board in the list as the occupiers of a hereditament of that rateable value; and if any such alteration is made after the beginning of the year, it shall be treated as having been made at the beginning of the year:

Provided that, if the year referred to in sub-paragraph (b) of this paragraph is a year beginning with the date on which a new valuation list for that area comes into force, that sub-paragraph shall not apply, but the valuation officer shall include the Gas Board in the list as the occupiers of a hereditament of the said rateable value.

- 10 No proposal shall be made under Part III of the Act of 1948 for the alteration of a valuation list in so far as it relates to a hereditament included in the list by virtue of the last preceding paragraph.
- 11 The valuation officer for a rating area shall from time to time—
- (a) cause such alterations to be made in the valuation list for that area as may be requisite for deleting from the list any hereditament which, by virtue of subsection (2) of section six of this Act, is not liable to be rated ;
  - (b) make such proposals, under Part III of the Act of 1948, as may be requisite for excluding from the list any premises which form part of a hereditament shown in the list and which, by virtue of that subsection, are not liable to be rated, and for including in the list, as one or more separate hereditaments, so much of any such hereditament as remains liable to be rated;
  - (c) make such proposals under the said Part III as may be requisite for altering the list in consequence of any event whereby premises cease to be within the exemption from rating conferred by subsection (2) of section six of this Act.
- 12 (1) The provisions of this paragraph shall have effect in the case of a Gas Board, where gas is manufactured by the Board in a gasworks which is situated partly in one rating area and partly in one or more other rating areas.
- (2) For the purposes of subsection (1) of section six of this Act, the Gas Board shall be treated as manufacturing gas in each of the rating areas in which a part of the gasworks is situated, notwithstanding that no gas is actually manufactured in one or more of those areas.
- (3) For the purposes of paragraph 4 of this Schedule, the gas manufactured in the gasworks in any year shall be treated as apportioned between all the rating areas in which parts of the gasworks are situated, in such proportions as may be agreed between the rating authorities of those areas and the Gas Board:

Provided that if any apportionment required by this sub-paragraph, for the purpose of apportioning the Board's adjusted total of rateable values for any year, has not been agreed between the rating authorities and the Board before the end of the month of September preceding the beginning of that year, the apportionment required by this sub-paragraph shall be made by the Minister and notified by him to the rating authorities and to the Board as soon as may be after the end of that month.

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- (4) In this paragraph " gasworks " means any group of premises within one curtilage which is occupied by a Gas Board for the purposes of the manufacture of gas:
- Provided that a group of premises shall not be treated as being otherwise than within one curtilage by reason only that it is traversed by a public highway.
- 13 The powers conferred on the Minister of Fuel and Power by subsection (6) of section six of the Gas Act, 1948, and by subsection (3) of section twenty-four of that Act (which authorise that Minister, in an order varying the area of a Gas Board, or transferring property between Gas Boards, to provide for certain matters arising out of the variation or transfer) shall include power, by an order made thereunder, to modify the application of Part I of this Schedule, and the preceding provisions of this Part of this Schedule, in the case of any Gas Board affected by the order.
- 14 In this Part of this Schedule references to the valuation officer for a rating area are references to any person who is the valuation officer in relation to the valuation list for that area.

#### FOURTH SCHEDULE

Sections 6, 14, 17.

##### TRANSITIONAL PROVISIONS RELATING TO GAS BOARDS

- 1 For the purposes of the levying of rates on Gas Boards for any rate period beginning after the thirty-first day of March, nineteen hundred and forty-nine, and before the first day of April, nineteen hundred and fifty-two,—
- (a) any alteration made in a valuation list after the eighteenth day of March, nineteen hundred and fifty-five, shall be disregarded, and
  - (b) without prejudice to any alteration made on or before that day, no effect shall be given after the passing of this Act to any proposal for altering a valuation list.
- 2 (1) For the purposes of the levying of rates by a rating authority on a Gas Board for any rate period beginning after the thirty-first day of March, nineteen hundred and fifty-two, and before the first day of April, nineteen hundred and fifty-six, there shall be calculated what amount of rates would have been so leviable in the following circumstances, that is to say, if—
- (a) the provisions of section six of this Act, and of the Third Schedule to this Act, had been in operation during that rate period, and
  - (b) references in those provisions to the thirty-first day of March, nineteen hundred and fifty-six, had been references to the thirty-first day of March, nineteen hundred and fifty-two;
- and, if the amount calculated in accordance with the preceding provisions of this subparagraph is less than the total amount of rates actually levied on the Board by that rating authority for that rate period, the difference shall be repaid or allowed, or, if the amount so calculated is greater than the amount actually levied, the difference shall be paid and may be recovered as if it were arrears of those rates:
- Provided that, if the rates levied by the rating authority for the rate period in question included any charge imposed separately on a part of the rating area (whether by means of a special rate or as an additional item of the general rate), so much of any rates leviable on the Board as was attributable to that charge shall be disregarded in ascertaining the total amount of rates actually levied on the Board for that rate period.

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- (2) For the purpose of calculating what amount of rates would have been leviable for a rate period in the circumstances mentioned in the preceding sub-paragraph—
- (a) any certificate issued under Part I of the Third Schedule to this Act shall have effect as if it had been issued at the beginning of that rate period, and
  - (b) as regards any excepted premises which, in that rate period, formed part of a hereditament shown in the valuation list and which, if those circumstances had existed, would have fallen to be included in the list as a separate hereditament in accordance with paragraph 11 of the Third Schedule to this Act, any determination of value in consequence of a proposal made under that paragraph, if the proposal is made within twelve months after the passing of this Act, shall have effect as if that determination had been made at the beginning of that rate period.
- 3 (1) Paragraphs 6 to 8 of the Third Schedule to this Act shall apply for the purposes mentioned in sub-paragraph (1) of the last preceding paragraph, as if the circumstances mentioned in that sub-paragraph had existed, with the modification that anything required by those paragraphs to be done before the end of the month of October or December, as the case may be, shall be done as soon as may be after the passing of this Act.
- (2) In the application of paragraph 12 of the Third Schedule to this Act for the said purposes, sub-paragraph (3) of that paragraph shall apply with the substitution, for the words " before the end of the month of September preceding the beginning of that year " , of the words " within three months after the passing of this Act ", and for the words " after the end of that month ", of the words " after it has been made by him ".
- 4 If the rateable value by reference to which rates would have been leviable by a rating authority on a Gas Board for such a rate period as is mentioned in sub-paragraph (1) of paragraph 2 of this Schedule would, if the circumstances mentioned in that sub-paragraph had existed, have been greater or less than the rateable value, or aggregate of rateable values, by reference to which rates are or were so leviable apart from that sub-paragraph, then—
- (a) the former rateable value shall be treated as substituted for the latter rateable value, or aggregate of rateable values, for the purpose of calculating the amount of any Exchequer Equalisation Grant payable under Part I or Part II of the Act of 1948 in respect of that rate period, or any year comprising that rate period;
  - (b) any amount repayable or allowable to the Gas Board by the rating authority, or recoverable from the Board by that authority, by virtue of paragraph 2 of this Schedule, shall be subtracted from, or, as the case may be, added to, the proceeds of the rates leviable by that authority in respect of the year in which that amount is found to be so repayable, allowable or recoverable; and
  - (c) for the purposes of any power to issue precepts, or of calculating the amount of any Exchequer Equalisation Grant or other sum payable out of moneys provided by Parliament under any enactment, the amount of those proceeds, or the gross rate income for that year of the rating area of that authority, or of any part of that area, as the case may require, shall be treated as reduced or increased accordingly.
- 5 The last preceding paragraph shall apply in relation to payments under section ten of the Act of 1948 (which relates to payments by the London County Council

to metropolitan boroughs) as that paragraph applies in relation to Exchequer Equalisation Grants.

## FIFTH SCHEDULE

Section 8.

### ADJUSTMENT OF RATES PAYABLE BY CHARITABLE AND OTHER ORGANISATIONS

- 1 (1) The provisions of this Schedule shall have effect for the purposes of subsection (2) of section eight of this Act (in this Schedule referred to as " the principal section ").
- (2) In this Schedule " the first year of the new list", in relation to a hereditament, has the same meaning as in the principal section, and " the last year of the old list" means the year immediately preceding the beginning of the first year of the new list.
- 2 If, by reason of any structural alteration or other event occurring in the case of a hereditament after the beginning of the last year of the old list, an alteration has been made (whether before or after the passing of this Act) in the valuation list in force in that year with respect to the rateable value of the hereditament, then, for the purposes of paragraph (a) of subsection (2) of the principal section, and for the purposes of the following provisions of this Schedule, any reference to the total amount of rates (including any special rates) which were charged or would have been chargeable in respect of the hereditament for that year, or for any part of that year, shall be construed as a reference to the total amount of such rates which would have been chargeable if the rateable value as so altered had been shown in the valuation list as from the beginning of that year.
- 3 If, by reason of any structural alteration or other event occurring in the case of a hereditament within the first year of the new list, an alteration is made in the valuation list with respect to the rateable value of the hereditament, and accordingly rates are charged in respect of the hereditament for that year partly by reference to one rateable value, for the period before that structural alteration or event, and partly by reference to another rateable value, for the period thereafter, then subsection (2) of the principal section shall not apply, but—
  - (a) the amount of rates chargeable in respect of the hereditament for the earlier of those periods shall not exceed the total amount of rates (including any special rates) which would have been chargeable in respect of the hereditament for a corresponding proportion of the last year of the old list; and
  - (b) if, by virtue of the preceding sub-paragraph, the amount of rates chargeable in respect of the hereditament for the period referred to in that sub-paragraph is less than it would have been apart from that sub-paragraph, the proportion by which it is thereby required to be reduced shall apply to the later of the two periods referred to in this paragraph, and to any year subsequent to the first year of the new list, and accordingly the amount of rates chargeable in respect of the hereditament for that later period, or for any such subsequent year, as the case may be, shall be reduced by that proportion.
- 4 Where, by virtue of the last preceding paragraph, subsection (2) of the principal section does not apply in the case of a hereditament, any reference in subsection (3) of that section to paragraph (b) of the said subsection (2) shall be construed as a reference to the corresponding provisions of the last preceding paragraph:

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Provided that a notice given for the purposes of the said subsection (3) shall not be invalid by reason only that it refers (expressly or by implication) to paragraph (b) of the said subsection (2) and not to the corresponding provisions of the last preceding paragraph.

- 5 (1) Where a hereditament is one to which the principal section applies for a part, but not the whole, of the first year of the new list, or of any subsequent year, the principal section, and the preceding provisions of this Schedule, shall have effect in relation to the hereditament subject to such modifications as may be requisite for securing—
- (a) that the amount of rates chargeable in respect of the hereditament shall not be reduced, and no remission or reduction of rates shall be granted in respect thereof, for that part of the year for which the hereditament is not a hereditament to which the principal section applies, and
  - (b) that any proportion by which the amount of rates chargeable in respect of the hereditament would (apart from this sub-paragraph) be required to be reduced shall be adjusted proportionately.
- (2) Where a hereditament was a hereditament to which the principal section applies (or would have been a hereditament to which it applied if it had then been in force) for a part, but not the whole, of the last year of the old list, the principal section, and the preceding provisions of this Schedule, shall have effect in relation to the hereditament subject to such modifications as may be requisite for securing that any amount calculated by reference to the rates which were or would have been chargeable in respect of the hereditament for that, year or a part of that year shall be adjusted proportionately to the part of that year first mentioned in this sub-paragraph.

## SIXTH SCHEDULE

Section 10.

### CONTRIBUTIONS IN AID OF RATES IN RESPECT OF POLICE PROPERTIES IN FIRST YEAR OF NEW VALUATION LIST

- 1 The provisions of this Schedule shall have effect where—
- (a) a contribution is made under section ten of this Act in respect of a hereditament which was occupied for the purposes of a police force on the date of the coming into force of the first new valuation list for the rating area in which the hereditament is situated, and
  - (b) the contribution is for the year beginning with that date (in this Schedule referred to as " the first year of the new list ").
- 2 Subject to the next following paragraph, the value entered in the valuation list in pursuance of subsection (2) of section ten of this Act shall, for the purpose of ascertaining totals, be deemed to have been shown in the list as from the time when the list came into force.
- 3 If, by reason of one or more structural alterations or other events which have taken place since the new valuation list came into force, the contribution is computed on two or more different values, then—
- (a) any of those values which is referable to a period subsequent to such an alteration or event shall be disregarded for the purpose of ascertaining totals for the first year of the new list, and

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- (b) the value referable to the period before the alteration or event, or the earliest of them, as the case may be, shall be deemed to have been shown in the new list, as representing the rateable value of the hereditament, as from the time when the list came into force.
- 4 Nothing in this Schedule shall affect the ascertainment of totals for any year subsequent to the first year of the new list.

## SEVENTH SCHEDULE

Section 15.

### CONSEQUENTIAL AND MINOR AMENDMENTS

#### PART I

##### *Amendments of Local Government Act, 1948, effective for all purposes*

<i>Section of Act</i>	<i>Amendment</i>
Section 33	The following subsection shall be substituted for subsection (3) :—  “(3) In this Part of this Act the expression ' the valuation officer', in relation to a valuation list, means any officer of the Commissioners of Inland Revenue who is for the time being appointed by the Commissioners to be the valuation officer or one of the valuation officers, or to be the deputy valuation officer or one of the deputy valuation officers, in relation to that list.”
Section 34	In subsection (1), after the words " rating area ", where those words first occur, there shall be inserted the words " (whether in London or elsewhere) ".
Section 39	In subsection (2), after the word " Act ", there shall be inserted the words " or of the Rating and Valuation (Miscellaneous Provisions) Act, 1955 ".
Section 44	At the end of subsection (3), the following proviso shall be added:— “Provided that such a court may, with the consent of all persons appearing before the court on the hearing of the appeal, consist of any two of the persons mentioned in paragraphs (a) and (b) of this subsection, so however that, if the

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<i>Section of Act</i>	<i>Amendment</i>
	members of a court so constituted are unable to agree on a decision, the appeal shall be re-heard by another local valuation court.”
Section 46	In subsection (1), for the words " not more than two of the other members as deputy chairmen thereof," there shall be substituted the words " such number of the members as the scheme may provide as deputy chairmen thereof ".
Section 48	In subsection (4), for the words from " incorporate in the list " to the end of the subsection there shall be substituted the words " cause the list to be altered accordingly ".
Section 55	In subsection (1), after the words " eighteen pounds " there shall be inserted the words " for the words ' a higher limit of value' there shall be substituted the words ' a limit of value higher than thirteen pounds'. "
Section 57	In subsection (1), for the words " or revising a draft" there shall be substituted the words " a new ".
Section 58	In subsections (1) and (2), for the word " premises " there shall be substituted the words " hereditament or premises ".
Section 67	In subsection (2), after the words " valuation officer ", there shall be inserted the words " or deputy valuation officer ".
Section 144	In subsection (2), in paragraph (b) of the proviso, for the words " the first year in which the first new valuation list made under Part III of this Act is in force, and previous years," there shall be substituted the words " any year before that in which the first new valuation list made under Part III of this Act is in force " ; and at the end of the proviso the following paragraph shall be added:— “(c) where an alteration in a valuation list, with respect to a hereditament shown in the list when that list came into force, is made within the year at the beginning of which the list came into force, and (in accordance with section forty-two of this Act) the alteration has

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*Section of Act*

*Amendment*

effect as from the beginning of that year, or as from the beginning of a period falling within that year, the valuation list shall be deemed, for the purposes of this subsection, to have had effect as modified by that alteration as from the time when the list came into force.”

**PART II**

*Amendment of Poor Rate Assessment and Collection Act, 1869, effective for all purposes*

*Section of Act*

*Amendment*

Section 19

For the words from " in every case " to " instead of the occupier " there shall be substituted the words " subject to the provisions of subsection (4) of section four of the Rating and Valuation (Miscellaneous Provisions) Act, 1955 ".

**PART III**

*Amendments of Local Government Act, 1948, effective only in relation to future valuation lists*

*Section of Act*

*Amendment*

Section 42

In subsection (2), after paragraph (b), there shall be inserted the following paragraph:—  
“(bb) is made by reason that a hereditament has become, or has ceased to be, a dwelling-house or a private garage or private storage premises (within the meaning of the Valuation for Rating Act, 1953), or by reason that a hereditament is used to a greater or lesser extent for the purposes of a private dwelling or private dwellings; or”  
, and for paragraph (d) the following paragraph shall be substituted:—



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<i>Section of Act</i>	<i>Amendment</i>
Section 48	<p>“(d) is made by reason of any event whereby a hereditament, or part of a hereditament, becomes, or ceases to be, not liable to be rated; or”.</p> <p>The following subsection shall be substituted for subsection (1):—</p> <p>“(1) Where a copy of a proposal is transmitted to the clerk to a local valuation panel, and in accordance with the preceding provisions of this Part of this Act the transmission thereof has effect as an appeal to a local valuation court against an objection to the proposal, it shall be the duty of the chairman or a deputy chairman of that panel to arrange for the convening of such a court.”</p>
Section 51	<p>For the words from " and shall be collected " to the end of the section there shall be substituted the words " and, subject to the provisions of subsection (7) of section one of the Rating and Valuation (Miscellaneous Provisions) Act, 1955, shall be collected and be recoverable accordingly ".</p>
Section 65	<p>After the word " lists)" there shall be inserted the words " and subsection (3a) of that section (which relates to certain contributions made by the Crown in respect of such property) ".</p>

## PART IV

### OTHER AMENDMENTS EFFECTIVE ONLY IN RELATION TO FUTURE VALUATION LISTS

#### *The Rating and Valuation Act, 1925*

In section sixty-four, in paragraph (b) of subsection (3), after the word " and " there shall be inserted the words " (subject to the next following subsection) " ; and after subsection (3) the following subsection shall be inserted:—

“(3A) Where such a contribution is made for the financial year beginning with the date of the coming into force of a new valuation list made under Part III of the Local Government Act, 1948, for the rating area in which the hereditament is situated (in this subsection referred to as ' the first year of the new list').—

(a) if the contribution is subsequently revised before the end of the financial year next following the first year of the new list, the amount to be taken into account

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for the purpose of ascertaining the proceeds of any rate for the first year of the new list shall be the amount of the contribution as revised, notwithstanding that the revision is made after the end of the last-mentioned year;

- (b) if, in the case of a contribution in respect of a hereditament which was occupied by or on behalf of the Crown for public purposes at the time when the new valuation list came into force, the contribution as originally made, or as subsequently revised as mentioned in the preceding paragraph, is computed on a value which differs from the value shown in the list when it came into force, then, subject to the two following paragraphs, the value on which the contribution is so computed shall, for the purpose of ascertaining totals, be deemed to have been shown in the list, as representing the rateable value of the hereditament, as from the time when the list came into force, instead of the value actually shown in the list at that time;
- (c) if, in a case falling within the last preceding paragraph, the difference between the values mentioned in that paragraph is wholly attributable to a structural alteration or other event which has taken place since the time when the new list came into force, that paragraph shall not apply;
- (d) if, by reason of one or more structural alterations or other events which have taken place since the new list came into force, the contribution as originally made, or as subsequently revised, is computed on two or more different values, then—
  - (i) any of those values which is referable to a period subsequent to such an alteration or event shall be disregarded for the purpose of ascertaining totals for the first year of the new list, and
  - (ii) the value referable to the period before the alteration or event (or the earliest of them, if more than one) shall for that purpose be deemed to have been shown in the new list, as representing the rateable value of the hereditament, as from the time when the list came into force, instead of the value actually shown in the list at that time:

Provided that nothing in paragraphs (c) and (d) of this subsection shall affect the ascertainment of totals for any year subsequent to the first year of the new list.”

In subsection (2) of section sixty-nine, for the words " any rate in lieu of which a special rate under this Act is levied " there shall be substituted the words " any rate in lieu of which an amount is leviable together with, and as an additional item of, the general rate " and for the words " the special rate " there shall be substituted the words " the additional item thereof ".

#### *The Tithe Act, 1936*

In the Fifth Schedule, in paragraph 7, for the words " the special rates for such period as aforesaid levied " there shall be substituted the words " any amount leviable together with, and as an additional item of, the general rate for such period as aforesaid, being an amount so leviable " and, in proviso (b) to that paragraph, for the words " special rates " there shall be substituted the words " amounts leviable as aforesaid in parts of their area ".

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EIGHTH SCHEDULE

Section 15.

ENACTMENTS REPEALED

**PART I**

*Repeals effective for all purposes*

Session and Chapter	Enactment Repealed	Extent of Repeal
11 & 12 Geo. 6. c. 26.	The Local Government Act, 1948.	<p>In section thirty-three, in subsection (2), the words " or draft valuation list".</p> <p>In section thirty-four, in paragraph (a) of subsection (1), the words " outside London " and the word " and " in the second place where it occurs; and paragraph (b) of subsection (1).</p> <p>Sections thirty-five to thirty-eight.</p> <p>In section forty-four, in subsection (1), the words " against draft valuation lists and ".</p> <p>In section; forty-eight, in paragraph (e) of subsection (3), the words " in the case of an appeal against an objection ".</p> <p>Sections eighty-three and eighty-four.</p> <p>In section one hundred and forty-four, in subsection (9), the words " or draft valuation list", and the words " or draft list" in both places where they occur.</p>

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## PART II

*Repeals effective only in relation to future valuation lists*

Session and Chapter	Enactment Repealed	Extent of Repeal
3 & 4 Will. 4. c. 30.	The Poor Rate Exemption Act, 1833.	The whole Act.
32 & 33 Vict. c. 40.	The Sunday and Ragged Schools (Exemption from Rating) Act, 1869.	The proviso to section one.
32 & 33 Vict. c. 67.	The Valuation (Metropolis) Act, 1869.	In section four, the definition of rateable value.  In section fifty-one, the words from " and shall enter " to the end of the section.  Section fifty-two.  The Third Schedule.
15 & 16 Geo. 5. c. 40.	The Valuation (Metropolis) Amendment Act, 1925.	The whole Act.
15 & 16 Geo. 5. c. 90.	The Rating and Valuation Act, 1925.	In subsection (5) of section two, the words from " other than an amount" to " this Part of this Act."  Section three.  Subsection (3) of section four.  Subsection (2) of section seven.  In section sixty-nine, in subsection (2), paragraph (a) and the words " in any other case " in paragraph (c).
18 & 19 Geo. 5. c. 8.	The Rating and Valuation Act, 1928.	Section two, and the First Schedule.
18 & 19 Geo. 5. c. 44.	The Rating and Valuation (Apportionment) Act, 1928.	In section seven, paragraph (a) of subsection (1).
22 & 23 Geo. 5. c. 18.	The Rating and Valuation Act, 1932.	The whole Act.
23 & 24 Geo. 5. c. 51.	The Local Government Act, 1933.	In section one hundred and ninety, the proviso to subsection (3).  In section two hundred and forty-four, in subsection (2),

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Session and Chapter	Enactment Repealed	Extent of Repeal
1 Edw. 8 & 1 Geo. 6. c. 60.	The Rating and Valuation Act, 1937.	the words " or of any special rate " and paragraph (c). The whole Act.
11 & 12 Geo. 6. c. 26.	The Local Government Act, 1948.	In section fifty-three, the words " by means of an objection to the draft valuation list, or an appeal against that list, or " In section sixty-three, in subsection (2), the words from " and every notice " to the end of the subsection. In section sixty-four, the word " appeal" in both places where it occurs.
1 & 2 Eliz. 2. c. 42.	The Valuation for Rating Act, 1953.	In section four, paragraph (b) of subsection (4).

TABLE OF STATUTES REFERRED TO IN THIS ACT

Short Title	Session and Chapter
Distress (Costs) Act, 1817	57 Geo. 3. c. 93.
Distress (Costs) Act, 1827	7 & 8 Geo. 4. c. 17.
Poor Rate Exemption Act, 1833	3 & 4 Will. 4. c. 30.
Distress for Rates Act, 1849	12 & 13 Vict. c. 14.
Poor Rate Assessment and Collection Act, 1869	32 & 33 Vict. c. 41.
Valuation (Metropolis) Act, 1869	32 & 33 Vict. c. 67.
Local Loans Act, 1875	38 & 39 Vict. c. 83.
Welsh Church Act, 1914	4 & 5 Geo. 5. c. 91.
Increase of Rent and Mortgage Interest (Restrictions) Act, 1920	10 & 11 Geo. 5. c. 17.
Rating and Valuation Act, 1925	15 & 16 Geo. 5. c. 90.
Land Drainage Act, 1930	20 & 21 Geo. 5. c. 44.
Rent and Mortgage Interest Restrictions (Amendment) Act, 1933	23 & 24 Geo. 5. c. 32.
Tithe Act, 1936	26 Geo. 5. & 1 Edw. 8. c. 43.
Public Health Act, 1936	26 Geo. 5. & 1 Edw. 8. c. 49.
Public Health (London) Act, 1936	26 Geo. 5. & 1 Edw. 8. c. 50.

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Short Title	Session and Chapter
Increase of Rent and Mortgage Interest (Restrictions) Act, 1938	1 & 2 Geo. 6. c. 26.
Water Act, 1945	8 & 9 Geo. 6. c. 42.
Local Government Act, 1948	11 & 12 Geo. 6. c. 26.
National Assistance Act, 1948	11 & 12 Geo. 6. c. 29.
Gas Act, 1948	11 & 12 Geo. 6. c. 67.
Miscellaneous Financial Provisions Act, 1950	14 Geo. 6. c. 21.
Valuation for Rating Act, 1953	1 & 2 Eliz. 2. c. 42.
Local Government (Financial Provisions) (Scotland) Act, 1954	2 & 3 Eliz. 2. c. 13.
Housing Repairs and Rents Act, 1954	2 & 3 Eliz. 2. c. 53.