



Local Government Act 1948

1948 CHAPTER 26

PART III

VALUATION AND RATING PROCEDURE.

Provisions as to Rates.

51 Rate to be levied notwithstanding appeal against valuation list.

Any rate in respect of which the valuation list is conclusive shall be made and levied in accordance with the valuation list in force for the time being, and shall be collected and be recoverable notwithstanding any appeal which may be pending with respect to the list :

Provided that where in the case of any hereditament the value questioned by the appeal exceeds the value of that hereditament as last previously determined, whether under this Part of this , Act or under the enactments repealed by this Act, the amount recoverable pending the decision of the appeal shall not, unless the hereditament has been substantially altered since its value was last previously determined, exceed the amount which would have been recoverable if its value had not been so increased.

52 Amendment of rate.

- (1) Subject to the provisions of this section, the rating authority may at any time make such amendments in a rate (being either the current or the last preceding rate) as appear to them necessary in order to make the rate conform with the enactments relating thereto, and in particular may—
- (a) correct any clerical or arithmetical error in the rate ; or
 - (b) correct any erroneous insertions or omissions, or misdescriptions ; or
 - (c) make such additions to or corrections in the rate as appear to the authority to be necessary by reason of—

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- (i) any newly erected hereditament or any hereditament which was unoccupied at the time of the making of the rate coming into occupation ; or
 - (ii) any change in the occupation of any hereditament ; or
 - (iii) any property previously rated as a single hereditament becoming liable to be rated in parts.
- (2) Where the effect of the amendment would be either—
- (a) to alter, otherwise than by way of correction of a clerical or arithmetical error, the value on which a hereditament is rated; or
 - (b) to charge to the rate a hereditament not shown, or not separately shown, in the valuation list,
- the rating authority shall not make any amendment of the rate unless either the amendment is necessary to bring the rate into conformity with the valuation list or a proposal for a corresponding alteration of the valuation list has been made by the valuation officer; and if effect, or full effect, is ultimately not given to such a proposal, and the amount of the rate levied in pursuance of the amendment is affected, the difference, if too much has been paid, shall be repaid or allowed, or; if too little has been paid, shall be paid and may be recovered as if it were arrears of the rate.
- (3) Every amendment made under paragraph (a) or paragraph (b) of subsection (1) of this section shall have effect as if it had been contained in the rate as originally made.

53 Limits of right of appeal at quarter sessions against rate.

No appeal against a rate shall lie to quarter sessions in respect of any matter in respect of which relief might have been obtained under this Part of this Act by means of an objection to the draft valuation list, or an appeal against that list, or by means of a proposal for the amendment of the current valuation list, or by means of an objection to such a proposal, or by means of an appeal against such an objection.

54 Rates in London.

- (1) In London, as elsewhere, every rate made by a rating authority shall be deemed to be made on the date on which it is approved by the authority, and any enactments requiring that rates must be allowed by justices shall cease to have effect.
- (2) Section six of the Rating and Valuation Act, 1925 (which relates to the publication of rates) and section fifteen of that Act (which relates to the recovery of arrears of rates from tenants and lodgers) shall extend to London.
- (3) Nothing in this section affects the provisions of section twenty of the City of London (Union of Parishes) Act, 1907, relating to the signature of rates made by the Common Council of the City of London, the publication of such rates and the date on which such rates are to be deemed to be made.