



# Local Government Act 1948

## 1948 CHAPTER 26

### PART III

#### VALUATION AND RATING PROCEDURE.

##### *Alteration of current valuation lists.*

#### **42 Effect of alterations made in pursuance of proposals.**

- (1) Subject to the provisions of this section, an alteration made in the valuation list in pursuance of a proposal (whether under the last preceding section or under the directions of a court or arbitrator given by virtue of the subsequent provisions of this Part of this Act) shall, in relation to any rate current at the date when the proposal in pursuance of which the amendment so made was served on the valuation officer, or, where the proposal was made by the valuation officer, current at the date when notice of the proposal was served on the occupier of the hereditament in question, be deemed to have had effect as from the commencement of the period in respect of which the rate was made, and shall, subject to the provisions of this section, have effect for the purposes of any subsequent rate.
- (2) Notwithstanding anything in subsection (1) of this section an alteration in the valuation list which either—
  - (a) consists of the inclusion in the valuation list of a newly erected or newly constructed hereditament or an altered hereditament which has been out of occupation on account of structural alterations ; or
  - (b) is made by reason of a change in the value of a hereditament caused by the making of structural alterations or by the total or partial destruction of any building or other erection by fire or any other physical cause ; or
  - (c) is made by reason of any hereditament having become or ceased to be an agricultural, industrial or freight transport hereditament, or of a change in the proportion in which an industrial or freight transport hereditament is occupied and used for industrial or, as the case may be, transport purposes and for other purposes respectively ; or

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- (d) is made by reason of any hereditament becoming or ceasing to be a hereditament which," under Part V of this Act, is not liable to be rated ; or
- (e) is made by reason of any change in the extent to which a railway or canal hereditament, as defined for the purposes of Part V of this Act, is occupied for non-rateable purposes, as so defined ; or
- (f) is made by reason of any property previously rated as a single hereditament becoming liable to be rated in parts ; or
- (g) is made by reason of any property previously rated in parts becoming liable to be rated as a single hereditament.

shall have effect only as from the date when the new or altered hereditament comes into occupation, or as from the happening of the event by reason of which the alteration is made, as the case may be.

- (3) Where in pursuance of a proposal an alteration is made in the valuation list which affects the amount of any rate levied in respect of any hereditament in accordance with the list, 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.