



Local Government Act 1948

1948 CHAPTER 26

PART III

VALUATION AND RATING PROCEDURE.

Provisions as to Rating.

56 Advertising stations to be separate hereditaments in certain cases.

Where the right to use any land (including any hoarding, frame, post, wall or structure erected or to be erected on the land, ; and including also any wall or other part of a building) for the ' purpose of exhibiting advertisements is let out or reserved to any person other than the occupier of the land, or, when the land is not. occupied for any other purpose, to any person other than the owner of the land, that right shall be deemed for rating purposes to be a separate hereditament in the occupation, of the person for the time being entitled to the right, and shall be included in the valuation list as a separate hereditament accordingly, and, notwithstanding anything in section three or section four of the Advertising Stations (Rating) Act, 1889, in estimating the value of the land for rating purposes no account shall be taken of any value or, as the case may be, of any increased value arising from the use of the land for the purpose of exhibiting advertisements in accordance with that right.