

## Local Government Act 1948

## **1948 CHAPTER 26**

## **PART III**

VALUATION AND RATING PROCEDURE.

Provisions as to Rating.

## 57 Assessment of certain buildings occupied in parts.

- (1) Where a building which was constructed or has been adapted for the purposes of a single dwelling-house, or as to part thereof for such purpose, and as to the remainder thereof for any purpose other than that of a dwelling or residence, is occupied in parts, the valuation officer, in preparing or revising a draft valuation list or in altering a current valuation list, may, if he thinks fit, having regard to all the circumstances of the case, including the extent, if any, to which the parts separately occupied have been severed by structural alterations, treat the building or any portion thereof as a single hereditament, and a building or portion of a building so treated as a single hereditament shall, for the purposes of rating, be deemed to be a single hereditament in the occupation of the person who receives the rents payable in respect of the parts.
- (2) Section seven of the Representation of the People Act, 1867, and section twenty-three of the Rating and Valuation Act, 1925, are hereby repealed.