



# Local Government Act 1948

## 1948 CHAPTER 26

### PART IV

#### VALUATION OF DWELLING-HOUSES.

*Ascertainment of gross values by reference to 1938 cost.*

#### 77 **Meaning of " hypothetical 1938 site cost ".**

- (1) References in this Part of this Act to the hypothetical 1938 site cost of a dwelling-house or building shall be construed in accordance with the provisions of this section.
- (2) The Minister shall prepare, for each rating area, after consultation with the rating authority for the area, a statement—
  - (a) specifying a particular site or particular sites in or near the area; and
  - (b) determining, in relation to that site or, as the case may be, each of those sites, the sum which is to be taken as the 1938 cost of providing that site, developed as respects roads, drainage, water, electricity and gas to the extent specified in the statement.
- (3) In preparing the said statements, the Minister shall select sites actually used by local authorities, whether in the year nineteen hundred and thirty-eight or at some other time, for the purpose of erecting dwelling-houses or buildings thereon, and shall be guided as respects the sums which he determines in relation to them by the costs incurred by local authorities in the year nineteen hundred and thirty-eight, or any other comparable period, in providing the sites or other comparable sites.
- (4) The valuation officer, or, on appeal, any court or arbitrator concerned, shall, for the purpose of arriving at the hypothetical 1938 site cost of a dwelling-house or building—
  - (a) select, where necessary, that one of the sites specified in the statement prepared by the Minister as aforesaid for the area in which the dwelling-house or building is situate which appears most appropriate ; and
  - (b) starting from the assumption that the cost in the year nineteen hundred and thirty-eight of providing the site, or the selected one of the sites, specified

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in the statement, developed as respects the matters aforesaid to the extent specified therein, would have been that which is determined in the statement, estimate what would have been the cost in that year of providing the site which, or part of which, is occupied by the particular dwelling-house or building with which the valuation officer, court or arbitrator is dealing, developed as respects the matters aforesaid to the extent to which it is in fact developed ; and "

- (c) where part only of the site the cost of which is estimated under paragraph (b) of this subsection is occupied by the particular dwelling-house or building with which the valuation officer, court or arbitrator is dealing, estimate the part of that cost which should properly be ascribed to the actual site of the said dwelling-house or building,

and the sum estimated under paragraph (b) or, as the case may be, paragraph (c) of this subsection shall be deemed to be the hypothetical 1938 site cost of the house or building :

Provided that if the cost estimated under paragraph (b) of this subsection exceeds fifteen hundred pounds per acre, the excess over fifteen hundred pounds per acre shall be disregarded, and the estimate, if any, under paragraph (c) thereof shall be made accordingly.

- (5) References in the last preceding subsection to the site or the part of the site which is occupied by the particular dwelling-house or building or to the actual site of the particular dwelling-house Or building include references to land occupied by garages, outhouses, gardens, yards, courts, forecourts and other like appurtenances forming part of the hereditament.
- (6) A copy of the statement prepared by the Minister under subsection (2) of this section for any rating area shall be deposited at the offices of the rating authority for that area and shall be open to inspection during ordinary business hours, and any person shall be entitled to obtain from the rating authority a copy thereof for his own is upon payment to the authority of such fee as may be prescribed by regulations of the Minister.