

Local Government Act 1948

1948 CHAPTER 26

PART V

RATING OF TRANSPORT AND ELECTRICITY AUTHORITIES.

Railways and Canals; rating provisions.

87 Railway or canal hereditaments partly used for other purposes.

- (1) Where a railway or canal hereditament is occupied partly for non-rateable purposes and partly for other purposes—
 - (a) the hereditament shall not, by virtue of the preceding provisions of this Part of this Act, be exempt from liability to be rated and from inclusion in any valuation list or in any rate; but
 - (b) there shall be ascribed to the hereditament such net annual value as may be just having regard to the extent to which it is occupied for those other purposes; and
 - (c) the deductions, if any, to be made from the net annual value in arriving at the rateable value shall be calculated with regard only to those other purposes.
- (2) Where by or under any enactment the amount of any water rate in England or Wales is to be determined by reference to the gross value or net annual value of any property as appearing in the valuation list for the time being in force, then, if the property in question is or forms part of a hereditament to which subsection (1) of this section applies, the value thereof for the purposes of that water rate shall not be determined by reference to the said gross value or the said net annual value but shall be determined in the event of any dispute by the county court for the county court district in which the property in question is situated.
- (3) The power to make; orders conferred by subsection (2) of section forty-nine of this Act (which enables the Lord Chancellor to combine county court district or direct that one county court district shall be included in another county court district for the purposes of that section) shall include power to make-orders in relation to the purposes of this subsection, and the said subsection (2) shall have effect accordingly.