

## Local Government Act 1948

## **1948 CHAPTER 26**

## PART V

RATING OF TRANSPORT AND ELECTRICITY AUTHORITIES.

Railways and Canals; rating provisions.

## 89 Commencement of provisions as to railway or canal hereditaments and transitional provisions.

- (1) The provisions of this Part of this Act, so far as they relate to railway or canal hereditaments, the repeals in the Railways (Valuation for Rating) Act, 1930, the repeal of the enactments amending or applying that Act, and the abolition of the authorities referred to in that Act, shall (subject to the provisions of the next succeeding subsection) come into operation on the first day of April, nineteen hundred and forty-eight.
- (2) The following provisions of this subsection shall have effect as from the passing of this Act, that is to say—
  - (a) the railway valuation roll for the fourth quinquennial period under the Railways (Valuation for Rating) Act, 1930 and the London Passenger Transport valuation roll for the third quinquennial period under the said Act as applied by the London Passenger Transport (Valuation for Rating) Scheme, 1935, shall not be completed; and
  - (b) any part of such a roll for either of the periods aforesaid which has been completed shall be deemed never to have come into force; and
  - (c) any alteration made in any valuation list by way of substituting for values or other particulars appearing in that list values or other particulars entered in any such part of a roll as aforesaid shall be deemed never to have been made; and
  - (d) any valuation list altered as aforesaid, and any rate made, whether before or after the passing of this Act, in accordance with that list as so altered, shall be corrected accordingly; and

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(e) where the preceding provisions of this subsection affect the amount of any rate levied in respect of any hereditament in accordance with any such 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.

and any reference in the subsequent provisions of this section to a valuation list shall be construed, in relation to a valuation list which is required by this subsection to be corrected, as a reference to the list as so corrected.

- (3) Until other provision is made under Part III of this Act, either by the preparation of new valuation lists or by the alteration of existing lists, the hereditaments in England and Wales which, on the thirty-first day of March, nineteen hundred and forty-eight, are shewn in the valuation lists as railway hereditaments within the meaning of the Railways (Valuation for Rating) Act, 1930, or as transport hereditaments within the meaning of that Act as applied by a scheme under section ninety-two of the London Passenger Transport Act, 1933, or as freight transport hereditaments used wholly or partly for railway transport purposes or canal transport purposes and occupied by the British Transport Commission or one of the bodies specified in the Third Schedule to the Transport Act, 1947, shall, unless—
  - (a) they are shown in the said lists on that date as freight transport hereditaments used wholly for dock purposes; or
  - (b) they appear from the said lists on that date to be hereditaments used wholly for tramway or trolley-bus purposes of that part of the British Transport Commission's undertaking which corresponds to the undertaking of the London Passenger Transport Board,

be deemed to be railway or canal hereditaments for the purposes of this Part of this Act:

Provided that this subsection shall have effect subject to the provisions of the next succeeding section.

- (4) The hereditaments which, under subsection (3) of this section, are to be deemed to be railway or canal hereditaments shall be dealt with as follows in the lists, that is to say—
  - (a) all those hereditaments, other than such thereof as are shown in the lists as freight transport hereditaments used partly for dock purposes or as appear from the lists to be used partly for tramway or trolley-bus purposes of that part of the British Transport Commission's undertaking which corresponds to the undertaking of the London Passenger Transport Board, shall be omitted from the lists; and
  - (b) the net annual values of those of the said hereditaments which are not so omitted shall be the net annual values shown in the lists on that date as attributable to dock purposes, or the said tramway or trolley-bus purposes, as the case may be,

and it shall be the duty of all assessment committees to cause to be made, on the said first day of April, or as soon as may be thereafter, all such alterations in the valuation lists as are necessary to give effect to the provisions of this subsection, including alterations of totals of values, and the said alterations, when made, shall have effect as from the said first day of April.

(5) Save as provided in the preceding provisions of this section, and without prejudice to the provisions of the next following subsection, no alteration shall be made in any valuation list—

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- (a) so far as it relates to any hereditament in England or Wales which is by virtue of subsection (3) of this section to be deemed to be a railway or canal hereditament; or
- (b) for the purpose of securing that any other hereditament in England or Wales is treated as or as part of a railway or canal hereditament,

until the provisions of Part III of this Act relating to the alteration of valuation lists by means of proposals made by or served on valuation officers have come into force.

(6) Save as provided in the preceding provisions of this section, no alteration shall be made in any valuation list in force at the date of the passing of this Act so far as that list relates to any hereditament in England or Wales which, on the thirty-first day of March, nineteen hundred and forty-eight, is shown in the valuation list as a railway hereditament within the meaning of the Railways (Valuation for Rating) Act, 1930, or as a transport hereditament within the meaning of that Act as applied by a scheme under section ninety-two of the London Passenger Transport Act, 1933, or as a freight transport hereditament used wholly or partly for railway transport purposes or canal transport purposes and occupied by the British Transport Commission or one of the bodies mentioned in the Third Schedule to the Transport Act, 1947:

Provided that nothing in this subsection shall—

- (a) affect any new list made under Part III of this Act; or
- (b) prevent an alteration in a list in force at the date of the passing of this Act being made under and in accordance with the provisions of the said Part III by means of a proposal made by or served on a valuation officer where the ground of the proposal is that the hereditament ought to be but is not, or ought not to be but is, treated as a railway or canal hereditament under this Part of this Act, or that the value thereof has been affected since the first day of April, nineteen hundred and forty-eight 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) prejudice the operation of the next succeeding section.
- (7) Where an alteration is made in the valuation list under subsection (4) of this section, the rating authority shall, where necessary, make the corresponding amendment in any rate made in respect of a period beginning on or after the said first day of April, and the amendment shall have effect as from the beginning of the said period.