



Local Government Act 1966

1966 CHAPTER 42

PART II

RATES

Miscellaneous.

23 Rating of certain office premises of nationalised boards.

- (1) In respect of any rate period beginning after 31st March 1967, an authority to which this section applies shall, notwithstanding anything in Part V of the Local Government Act 1948, section 6(2) of the Rating and Valuation (Miscellaneous Provisions) Act 1955 or section 3(1) of the Gas Act 1965, be liable to be rated in respect of any office premises occupied by the authority which are not situated on operational land of the authority; and accordingly any such premises shall be rated for any such period, and shall be included in the valuation list in force during any such period for the rating area in which the premises are situated, and in every rate made for any such period by the rating authority for that area.
- (2) In determining the rateable value of any office premises which are to be rated by virtue of subsection (1) of this section, any part of the premises which is not used as an office or for office purposes, or for purposes ancillary to the use of the premises as an office or for office purposes, shall be disregarded.
- (3) Valuation officers shall from time to time make such proposals under Part III of the Local Government Act 1948 as appear to them to be requisite for altering valuation lists so as to give effect to the foregoing provisions of this section.
- (4) A valuation officer may if he thinks fit, before making a proposal in pursuance of subsection (3) of this section in respect of any premises.—
 - (a) raise a question as to whether the premises are situated on operational land of an authority to which this section applies; and
 - (b) make an application to the appropriate Minister for the determination of the question in pursuance of the following provisions of this section,

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and where a valuation officer makes such an application he shall, before the expiration of the period of seven days beginning with the date of the application, serve notice of it on the occupier of the premises and the rating authority for the area in which the premises are situated; and section 59 of the Rating and Valuation Act 1925 (which relates to the service of documents) shall apply to such a notice as it applies to the documents mentioned in that section.

- (5) Where it is determined in consequence of an application under subsection (4) of this section that the premises to which the application relates are not situated on operational land of the relevant authority to which this section applies, then—
- (a) the valuation officer may make a proposal in respect of the premises by reference to the same considerations as would have been applicable if the proposal had been made on the date of the application; and
 - (b) any alteration in a valuation list made in pursuance of a proposal certified by the valuation officer to have been made by him in consequence of the determination shall have effect as if any notice of the proposal served on the occupier of the premises had been so served at the same time as the notice of the application served on him under subsection (4) of this section.
- (6) Any question as to whether, for the purposes of this section, any premises are situated on operational land of an authority to which this section applies shall be determined—
- (a) where the authority is the British Railways Board, the London Transport Board or the British Waterways Board, by the Minister of Transport;
 - (b) in any other case, by the Minister of Power.
- (7) The Minister may by regulations make such provision as he considers appropriate for securing, in the case of premises liable to be rated under this section and under another enactment and premises of which a part is liable to be rated under this section and another part is liable to be rated under another enactment, that the premises are included in the valuation list as a single hereditament with a single rateable value; and the regulations may make different provision for different circumstances and may contain such supplemental, consequential and incidental provisions, including provisions modifying any enactment, as the Minister considers expedient for the purposes of the regulations.
- (8) This section applies to the following authorities, that is to say, the British Railways Board, the London Transport Board, the British Waterways Board, the Central Electricity Generating Board, any Area Board within the meaning of the Electricity Act 1947, the Gas Council and any Area Board constituted for an area in England and Wales under the Gas Act 1948 and, as respects office premises situated in England, the South of Scotland Electricity Board.
- (9) In this section—
- " office premises " means any hereditament used wholly or mainly as an office or for office purposes; and
- " operational land ", in relation to an authority to which this section applies, means land which is used for the purpose of the carrying on of the authority's undertaking, not being land which, in respect of its nature and situation, is comparable rather with land in general than with land which is used for the purpose of the carrying on of statutory undertakings;
- and for the purposes of this subsection " office purposes " includes the purposes of administration, clerical work and handling money, " clerical work " includes writing, bookkeeping, sorting papers, filing, typing, duplicating, punching cards or tapes,

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machine calculating, drawing and the editorial preparation of matter for publication, and " statutory undertakings " has the same meaning as in the Town and Country Planning Act 1962.

24 Power to alter distribution of certain payments made by nationalised boards in lieu or by way of rates.

- (1) The Minister may by order provide—
- (a) that the sums paid to the Minister by the British Railways Board, the London Transport Board and the British Waterways Board or any of those Boards in pursuance of section 100 of the Local Government Act 1948 (which relates to payments by those Boards in lieu of rates) shall, instead of being distributed as provided by subsection (2) of that section (which provides for their distribution among the rating authorities in England or Wales in proportion to the rateable values of the authorities' areas for the relevant year), be distributed as provided by the order;
 - (b) that the adjusted basic total of rateable values mentioned in sub-paragraph (3) of paragraph 4 of Schedule 3 to the Rating and Valuation (Miscellaneous Provisions) Act 1955 (which relates to the rating of Gas Boards) shall, in the case of all Gas Boards or any Gas Board specified by the order, instead of being apportioned and allocated as provided by that sub-paragraph (which provides for its apportionment and allocation among all the rating areas in which, in the relevant year, gas was, or was treated as, supplied to consumers or manufactured by the relevant Board), be apportioned and allocated for the purposes of that Schedule as provided by the order;
 - (c) that the apportionment of the aggregate values of the distribution and generating activities mentioned in paragraph 2 of Schedule 2 to the Local Government Act 1958 (which relates to the rating of Electricity Boards) shall, in the case of all Electricity Boards or any Electricity Board specified by the order, instead of being made as provided by sub-paragraphs (a) and (b) of that paragraph (which provide for the apportionment of those values by reference to net annual value and generating capacity), be made as provided by the order ;
 - (d) that sub-paragraph (1) of paragraph 3 of the said Schedule 2 (which provides that the aggregate values of the generating and of the distribution activities of the Central Electricity Generating Board shall each be taken to be one half of the Board's basic value as determined for the relevant year under that Schedule) shall have effect as if for the reference to one half there were substituted references to such other fractions as may be specified by the order in relation to the Board's generating activities and distribution activities respectively;
 - (e) that, in any enactment relating to rating specified by the order, any reference to the manufacture of gas shall include a reference to such dealings with gas as may be specified by the order.
- (2) If the Minister is of opinion that payments by way of rates should be made by Gas Boards by virtue of this subsection by reference to any premises occupied and used by the Gas Council or a Gas Board for the reception or liquefaction of gas or the evaporation of gas in a liquid state, being in any case gas purchased by the Council or the Board, he may make an order designating the premises for the purposes of this subsection and providing for the determination, by such method as may be Specified

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by the order, of a value for the premises for those purposes; and where such an order is in force the Minister may direct—

- (a) that the value determined as aforesaid shall be apportioned among such Gas Boards as may be specified by the direction in such proportions as may be so specified ; and
- (b) that each Board specified by the direction shall, during such period as may be so specified, be treated for rating purposes as occupying, within the area of the rating authority in which the premises designated by the order are situated (and whether or not that Board occupies or is treated as occupying any other hereditament in that area), a hereditament of a rateable value equal to the proportion of the value aforesaid allocated by the direction to that Board ; and
- (c) that sub-paragraph (3) of paragraph 4 of Schedule 3 to the Rating and Valuation (Miscellaneous Provisions) Act 1955 shall have effect during the period aforesaid, in relation to each Board specified by the direction, as if the Board's adjusted basic total of rateable values mentioned in that sub-paragraph were reduced by an amount equal to the said proportion.

A direction under this subsection may be revoked or varied by a subsequent direction thereunder.

- (3) Before making any order under this section the Minister shall consult with such associations of local authorities as appear to him to be concerned, with any local authority with whom consultation appears to him to be desirable and—
 - (a) in the case of an order in pursuance of paragraph (a) of subsection (1) of this section, with any Board mentioned in that paragraph which appears to the Minister to be concerned;
 - (b) in the case of an order in pursuance of paragraph (b) or (e) of that subsection, with the Gas Council;
 - (c) in the case of an order in pursuance of paragraph (c) or (d) of that subsection, with the Electricity Council;
 - (d) in the case of an order under subsection (2) of this section, with the Gas Council.
- (4) An order under this section may contain such incidental, supplemental and consequential provisions, including provisions altering any enactment or instrument, as the Minister considers expedient for the purposes of the order.
- (5) In this section " Gas Board " means any Area Board constituted for an area in England and Wales under the Gas Act 1948, and " Electricity Board " means the Central Electricity Generating Board and any Area Board within the meaning of the Electricity Act 1947.

25 Calculation of rate products.

The Minister may, after consultation with any local authority or association of local authorities with whom consultation appears to him to be desirable, make rules as to the manner in which the product of a rate of one penny in the pound for any area is to be estimated or determined for such purposes of this Act and of any other Act, whether passed before or after this Act, as may be specified by the rules; and rules under this section may—

- (a) make different provision for different purposes ;

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- (b) repeal any provisions of, or of an instrument made under, an Act passed before this Act which the Minister considers will become unnecessary in consequence of the rules;
- (c) amend any provisions of an Act passed before this Act or of an instrument made under such an Act in such manner as the Minister considers appropriate in consequence of the rules;
- (d) provide that the provisions of any instrument having effect by virtue of an enactment repealed or amended by the rules shall continue in force as if they were contained in the rules.

26 ' Dwelling-house ' to include certain premises used in part otherwise than as private dwelling.

A hereditament which is not a dwelling-house by reason only of the fact that part of it is used for purposes other than those of a private dwelling or private dwellings shall be deemed to be a dwelling-house within the meaning of the Valuation for Rating Act 1953 in any case where, if that part were a separate hereditament in the same occupation as the remainder of the hereditament and used solely for those other purposes, the separate hereditament would not be liable to be rated.