Changes to legislation: *Rates (Northern Ireland) Order 1977, Section 38 is up to date with all changes known to be in force on or before 16 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

STATUTORY INSTRUMENTS

1977 No. 2157

Rates (Northern Ireland) Order 1977

PART III

VALUATION

Valuations

Valuations

38.—(1) The Commissioner and the district valuers shall conduct, in accordance with the provisions of this Order,—

(a) such general revaluations of hereditaments as are necessary for the preparation of new valuation lists under Article 45; and

(b) such other valuations as are necessary for the discharge of the functions of the Commissioner or the district valuer under any other provision of this Order.

(2) Subject to any regulations under Article 37(4), to paragraph (3) and to any other statutory provision, every hereditament shall be separately valued.

(3) Notwithstanding anything contained in paragraph (2), the Commissioner, or the district valuer with the approval of the Commissioner, may, if he thinks it proper to do so having regard to the circumstances of the case,—

(a) value contiguous hereditaments in the occupation of one and the same occupier as a single hereditament, notwithstanding that they are held under different titles;

(b) where a hereditament comprises two or more parts capable of separate occupation, although in the same occupation, value the several parts as separate hereditaments;

and where hereditaments or parts of a hereditament are valued as mentioned in sub-paragraph (*a*) or (*b*), they shall be treated as a single hereditament, or, as the case may require, as separate hereditaments, for all the other purposes of this Order.

Changes to legislation:
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Changes and effects yet to be applied to the whole Order associated Parts and Chapters:
Whole provisions yet to be inserted into this Order (including any effects on those provisions):

– art. 7(6)(7) added by S.I. 2006/2954 (N.I.) art. 4