
STATUTORY INSTRUMENTS

1977 No. 2157

Rates (Northern Ireland) Order 1977

PART III

VALUATION

Valuations

Basis of valuation

39.—^[F1](1) For the purposes of this Order every hereditament shall, except as provided by paragraphs (1A) to (1C), be valued upon an estimate of its net annual value.

(1A) For the purposes of this Order the following hereditaments shall be valued upon an estimate of their capital value—

- (a) any dwelling-house;
- (b) any private garage;
- (c) any private storage premises.

(1B) For the purposes of this Order, every hereditament which, though not a dwelling-house, is used partly for the purposes of a private dwelling shall be valued upon an estimate both of its net annual value and of its capital value.

(1C) For the purposes of paragraphs (1A) and (1B), any hereditament—

- (a) which is not in use; and
- (b) which the Commissioner or the district valuer considers will, when next in use, fall within any sub-paragraph of paragraph (1A) or within paragraph (1B),

shall be deemed to be in use and to fall within that sub-paragraph of paragraph (1A) or, as the case may be, within paragraph (1B).]

(2) Without prejudice to any other statutory provision, ^[F2]*but subject to* ^[F3]Article 39A,] Schedule 12 shall have effect for the purpose of providing for the manner in which the net annual value ^[F4]or the capital value] of a hereditament is to be, or may be, estimated, and the other provisions of that Schedule shall have effect.

(3) ^[F5]Subject to paragraph (4), where] any provision of Schedule 12 empowers the Department to make an order modifying any other provision of the Schedule or providing for the method by which the net annual value ^[F6]or the capital value] of any hereditament is to be determined, the order—

- (a) may contain such incidental, supplemental and transitional provisions as the Department considers necessary or expedient, including provisions modifying this Order;
- (b) shall be made only after consultation with any association which appears to the Department to be representative of district councils or, where the order affects only the district of a particular council, after consultation with the district council which appears to the Department to be concerned; and

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Changes to legislation: Rates (Northern Ireland) Order 1977, Section 39 is up to date with all changes known to be in force on or before 20 June 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)

(c) shall be subject to affirmative resolution;
and an order providing for the method by which the net annual value [^{F6}or the capital value] of any hereditament is to be determined may provide for determining that value by the application of different methods of valuation to different parts of the hereditament.

[^{F7}(4) Sub-paragraphs (b) and (c) of paragraph (3) shall not apply to orders under paragraph 7(4) or 12(3) of Part I of Schedule 12.]

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| F1 | Art. 39(1) - (1C) substituted (1.12.2006) for art. 39(1) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 8(1) ; S.R. 2006/464, art. 2(2) , Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), Sch.) |
| F2 | 1981 NI 13 |
| F3 | Words in art. 39(2) substituted (1.4.2007) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, Sch. 2 para. 18(2)(a) ; S.R. 2006/464, art. 2(4) |
| F4 | Words in art. 39(2) inserted (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, Sch. 2 para. 18(2)(b) ; S.R. 2006/464, art. 2(2) , Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), Sch.) |
| F5 | Words in art. 39(3) substituted (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, Sch. 2 para. 18(3)(a) ; S.R. 2006/464, art. 2(2) , Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), Sch.) |
| F6 | Words in art. 39(3) inserted (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, Sch. 2 para. 18(3)(b) ; S.R. 2006/464, art. 2(2) , Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), Sch.) |
| F7 | Art. 39(4) added (1.12.2006) by Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18)), arts. 1(3), 39, Sch. 2 para. 18(4) ; S.R. 2006/464, art. 2(2) , Sch. 2 (with transitional provisions in S.R. 2006/468, art. 3(1), Sch.) |

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