



Local Government Act 1966

1966 CHAPTER 42

PART II

RATES

Rating of unoccupied property.

20 Application of ss. 21 and 22.

- (1) The provisions of the next two following sections shall come into operation or cease to be in operation in the area of a rating authority if the authority resolve that those provisions shall apply or cease to apply to their area, and shall come into operation or cease to be in operation in that area on such day as may be specified in the resolution.
- (2) The day to be specified by a resolution under subsection (1) of this section shall be—
 - (a) in the case of a resolution providing that the said provisions shall apply to the area in question, the first day of a rate period for that area beginning after the day on which the resolution is passed, not being earlier, if those provisions have previously applied to the area, than the expiration of the period of seven years beginning with the day when those provisions ceased or last ceased to apply to the area or of such shorter period as the Minister authorises in any particular case;
 - (b) in the case of a resolution providing that the said provisions shall cease to apply to the area in question, the last day of a rate period for that area ending after the day on which the resolution is passed, not being earlier than the expiration of the period of seven years beginning with the day when those provisions came or last came into operation in the area or of such shorter period as the Minister authorises in any particular case.
- (3) As soon as may be after a resolution is passed by a rating authority under this section, the authority shall cause a copy of the resolution to be published in the London Gazette and in one or more newspapers circulating in the area of the authority.

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- (4) A document purporting to be a copy of the minutes of a resolution passed by a rating authority under this section and to be certified under the hand of the clerk of the authority as a true copy of the minutes of the resolution shall be evidence that the resolution was passed by the authority.
- (5) In this section " rating authority " does not include the Sub-Treasurer of the Inner Temple or the Under-Treasurer of the Middle Temple; and for the purposes of the next two following sections " rate ", in relation to the City of London, means the poor rate.

21 Liability to be rated in respect of certain unoccupied property.

- (1) Where any relevant hereditament in an area in which this section is in operation is unoccupied for a continuous period exceeding three months, the person entitled to possession of the hereditament (hereafter in this and the next following section referred to as the " owner") shall, subject to the following provisions of this section and to the provisions of the next following section, be rated in respect of the hereditament for any relevant period of vacancy; and the enactments relating to rating and valuation shall apply accordingly as if the hereditament were occupied during that period by the owner.
- (2) Subject to section 22 of this Act, the amount of any rates payable by an owner in respect of a hereditament by virtue of this section shall be one-half of the amount which would be payable if he were in occupation of the hereditament; and no reduction shall be made under section 6 of this Act in respect of any rates so payable.
- (3) In this section—
 - " relevant hereditament " means any hereditament consisting of, or of part of, a house, shop, office, factory, mill or other building whatsoever, together with any garden, yard, court or other land ordinarily used or intended for use for the purposes of the building or part; and
 - " relevant period of vacancy " means, in relation to any relevant hereditament, any period beginning with the day following the end of a period of three months during which the hereditament has been continuously unoccupied and ending with the day preceding that on which the hereditament becomes or next becomes occupied or ceases to exist.
- (4) Where a relevant hereditament which is unoccupied becomes occupied on any day and becomes unoccupied again on the expiration of a period of less than six weeks beginning with that day, then, for the purpose of ascertaining any period of three months during which the hereditament has been continuously unoccupied and any relevant period of vacancy in respect of the hereditament, it shall be deemed to have remained unoccupied on that day and during that period.

22 Supplementary provisions, exemptions and reliefs.

- (1) The provisions of Schedule 2 to this Act shall have effect, for the purposes of section 21 of this Act, with respect to the determination of rateable values, the treatment of newly erected and altered buildings and the other matters there mentioned.
- (2) In relation to a relevant hereditament being a newly erected dwelling-house within the meaning of the said Schedule 2, the said section 21 shall have effect as if for references to a period of or exceeding three months there were substituted references to a period of or exceeding six months.

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- (3) No rates shall be payable under the said section 21 in respect of a hereditament for, or for any part of the three months beginning with the day following the end of, any period during which—
- (a) the owner is prohibited by law from occupying the hereditament or allowing it to be occupied ;
 - (b) the hereditament is kept vacant by reason of action taken by or on behalf of the Crown or any local or public authority with a view to prohibiting the occupation of the hereditament or to acquiring it;
 - (c) the hereditament is the subject of a building preservation order under section 30 of the Town and Country Planning Act 1962, or is included in a list compiled or approved under section 32 of that Act, or is notified to the rating authority by the Minister as a building of architectural or historic interest;
 - (d) the hereditament is the subject of a preservation order or an interim preservation notice under the Ancient Monuments Acts 1913 to 1953, or is included in a list published by the Minister of Public Building and Works under those Acts ;
 - (e) an agreement is in force with respect to the hereditament under paragraph (a) of subsection (2) of section 11 of the Rating and Valuation Act 1925 (which provides for the payment of rates whether a hereditament is occupied or not); or
 - (f) the hereditament is held for the purpose of being available for occupation by a minister of religion as a residence from which to perform the duties of his office.
- (4) The Minister may by regulations provide that rates shall not be payable under section 21 of this Act in respect of hereditaments of such descriptions as may be prescribed by the regulations or in such circumstances as may be so prescribed; and the regulations may make different provision for hereditaments of different descriptions and for different circumstances.
- (5) Section 11 of the Rating and Valuation Act 1961 (reduction or remission of rates payable by charitable and other organisations) shall apply in relation to any relevant hereditament to which that section applied when it was last occupied as if it were used for the purpose for which it was then used.