

Local Government Act 1948

1948 CHAPTER 26

PART III

VALUATION AND RATING PROCEDURE.

Provisions as to Rates.

Rate to be levied notwithstanding appeal against valuation list.

Any rate in respect of which the valuation list is conclusive shall be made and levied in accordance with the valuation list in force for the time being, and shall be collected and be recoverable notwithstanding any appeal which may be pending with respect to the list:

Provided that where in the case of any hereditament the value questioned by the appeal exceeds the value of that hereditament as last previously determined, whether under this Part of this, Act or under the enactments repealed by this Act, the amount recoverable pending the decision of the appeal shall not, unless the hereditament has been substantially altered since its value was last previously determined, exceed the amount which would have been recoverable if its value had not been so increased.