



Local Government Act 1948

1948 CHAPTER 26 11 and 12 Geo 6

PART V

RATING OF TRANSPORT AND ELECTRICITY AUTHORITIES

Railways and Canals; rating provisions

87 Railway or canal hereditaments partly used for other purposes.

[^{F1}(1) Where a railway or canal hereditament is occupied partly for non-rateable purposes and partly for other purposes—

- (a) the hereditament shall not, by virtue of the preceding provisions of this Part of this Act, be exempt from liability to be rated and from inclusion in any valuation list or in any rate; but
- (b) there shall be ascribed to the hereditament such net annual value as may be just having regard to the extent to which it is occupied for those other purposes; and
- (c) the deductions, if any, to be made from the net annual value in arriving at the rateable value shall be calculated with regard only to those other purposes.]

(2) Where by or under any enactment the amount of any water rate in England or Wales is to be determined by reference to the gross value or net annual value of any property as appearing in the valuation list for the time being in force, then, if the property in question is or forms part of a hereditament to which subsection (1) of this section applies, the value thereof for the purposes of that water rate shall not be determined by reference to the said gross value or the said net annual value but shall be determined in the event of any dispute by the county court ^{F2}....

(3) ^{F3}

Changes to legislation: There are currently no known outstanding effects for the Local Government Act 1948, Section 87. (See end of Document for details)

Textual Amendments

- F1** S. 87(1) repealed (E.W.) by [General Rate Act 1967 \(c. 9\)](#), **Sch. 14 Pt. I**; modified by [Transport Act 1968 \(c. 73\)](#), **s. 162(6)** and S.I. 1978/1174, **art. 8(4)(a)**
- F2** Words in s. 87(2) omitted (22.4.2014) by virtue of [Crime and Courts Act 2013 \(c. 22\)](#), s. 61(3), **Sch. 9 para. 104**; S.I. 2014/954, **art. 2(c)** (with **art. 3**) (with transitional provisions and savings in S.I. 2014/956, arts. 3-11)
- F3** S. 49(2)–(4), 62(2), 87(3) repealed by [Lands Tribunal Act 1949 \(c. 42\)](#), s. 10(4), **Sch. 2**

Modifications etc. (not altering text)

- C1** S. 87 amended by [Lands Tribunal Act 1949 \(c. 42\)](#), **s. 1(3)(e)**
- C2** S. 87(1) modified (S.) by S.I. 1985/194, **art. 7(5)**, 1985/196, art. 7(4)

Changes to legislation:

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