



General Rate Act 1967

1967 CHAPTER 9

PART I

THE GENERAL RATE

1 Rating areas and rating authorities.

- (1) Subject to section 118(1) of this Act, the rating areas and the respective rating authorities therefor for the purposes of this Act shall be as follows—

| <i>rating area</i> | <i>rating authority</i> |
|------------------------------|-------------------------|
| each borough | the borough council |
| each urban or rural district | the district council |
| the City of London | the Common Council |
| the Inner Temple | the Sub-Treasurer |
| the Middle Temple | the Under-Treasurer. |

- (2) Every rating authority shall have power in accordance with this Act to make and levy rates on the basis of an assessment in respect of the yearly value of property in their rating area for the purpose of applying the proceeds thereof to local purposes of a public nature.
- (3) No authority or person other than the rating authority shall have power to make or levy within any rating area any such rates as are mentioned in subsection (2) of this section for the purpose so mentioned other than excepted rates.
- (4) All powers and duties in relation to the making, levying and collection of such rates as are mentioned in subsection (2) of this section for the purpose so mentioned which are not excepted rates and which, but for this section, would in any rating area fall by virtue of any local Act to be exercised and performed by any person other than the rating authority shall be exercised and performed by that authority.

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2 The general rate.

- (1) Every rating authority shall from time to time in exercise of their powers under section 1(2) of this Act make such rates as will be sufficient to provide for such part of the total estimated expenditure to be incurred by the authority during the period in respect of which the rate is made as is not to be met by other means or by means of excepted rates, including in that expenditure any sums payable to any other authority under precepts issued by that other authority, together with such additional amount as is in the opinion of the rating authority required to cover expenditure previously incurred, or to meet' contingencies, or to defray any expenditure which may fall to be defrayed before the date on which the moneys to be received in respect of the next subsequent rate made under this subsection will become available.
- (2) Where a rural district council apprehend that a precept will be issued to the council to meet expenses of the council of a borough included in the rural district or of a parish council or parish meeting, being expenses which will be required to be defrayed out of the proceeds of a rate for any rate period, but at the time when the rural district council propose to make a rate the precept has not been issued, the council may estimate for what amount the precept will be issued and make the rate by reference to the estimate, and shall in a subsequent rate period make any necessary adjustment by increasing or decreasing, as the case may require, the amount to be levied in the borough or parish as an additional item of the rate.
- (3) Any rate made by a rating authority under subsection (1) of this section shall be made and levied as a single consolidated rate for the whole of their rating area which shall be termed " the general rate " and be in lieu of any other rates such as are mentioned in section 1(2) of this Act which that authority have power to make other than excepted rates.
- (4) Subject to the provisions of this Act, the general rate for any rating area—
 - (a) shall be a rate at a uniform amount per pound on the rateable value of each hereditament in that area, except that where any amount is, by virtue of any precept or otherwise, chargeable separately on part only of a rating area, the rating authority shall levy that amount on that part of the area together with, and as an additional item of, the general rate;
 - (b) shall be made and levied in accordance with the valuation list in force for the time being, except that, where a new valuation list is to come into force for that area, a rate for the year, or any part of the year, beginning with the day on which the new list is to come into force shall be made, and applied in relation to particular hereditaments, by reference to that new list.
- (5) Subsections (3) and (4)(a) of this section shall not apply to the City of London and subsections (1), (3) and (4)(a) of this section shall not apply to the Temples; but, subject to any express provision to the contrary effect, any other provision of this Act with respect to the general rate shall—
 - (a) in its application to the City of London, apply also in relation to the poor rate, and
 - (b) in its application to the Temples, apply in relation to any rate in the nature of a general rate levied in the Inner Temple or the Middle Temple, as the case may be,as it applies in relation to the general rate.

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3 Making of rate.

- (1) Every rate made by a rating authority shall be deemed to be made on the date on which it is approved by the authority,
- (2) For the purposes of the foregoing subsection, a resolution of a rating authority as respects the making of a rate shall be taken to constitute approval of the rate if the resolution specifies the amount per pound of rateable value at which the rate is to be levied, notwithstanding that the resolution—
 - (a) is made without reference to individual hereditaments; or
 - (b) does not take account of any privilege in respect of rating conferred on the occupiers of hereditaments in any particular part of the rating area, or on the occupiers of any particular hereditaments; or
 - (c) does not take account of any amount leviable in part only of the rating area together with, and as an additional item of, the rate.
- (3) Subject to subsection (5) of this section, every rate shall be made in respect of a period beginning immediately after the expiration of the last preceding rate period and ending on such date, to be specified in the rate, as may be fixed by the rating authority; and, in the case of the last rate made in respect of any year, the date so fixed shall be the last day of that year.
- (4) Where a rate is made for a period exceeding three months, the rating authority may declare that the rate shall be paid by instalments at specified times.
- (5) The rating authority may at any time make a supplementary rate if they think it necessary so to do having regard to the requirements of their area or to any precept.
- (6) Subsection (1) of this section shall not apply to the City of London.

4 Publication of rate.

- (1) Notice of every rate made shall be given by the rating authority within seven days after it is made, and the rate shall not be valid unless that notice is duly given in accordance with subsection (2) of this section.
- (2) Such notice as aforesaid may be given by such of the following methods as the rating authority think fit, that is to say, by affixing the notice at any time within the said period of seven days on or near to the doors of churches and chapels in manner prescribed by section 2 of the Parish Notices Act 1837, or by affixing the notice within the said period in some public or conspicuous place or situation in each rating district affected, or by publishing the notice within the said period in one or more newspapers circulating in the area of the authority; and different methods of publication may be used as respects different parts of the area of the authority.
- (3) This section shall not apply to the City of London.

5 Demand note for rate.

- (1) Information with respect to the following matters shall be included in the demand note on which the rate is levied, that is to say—
 - (a) the situation of the hereditament in respect of which the demand note is issued and such description thereof reasonably necessary for purposes of identification as may be prescribed;

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- (b) the rateable value and, where it differs from the rateable value, also the net annual value of the hereditament;
- (c) the amount in the pound at which the rate is charged;
- (d) the period in respect of which the rate is made;
- (e) the amounts in the pound which are being levied for the purposes respectively of the rating authority and of each authority by whom a precept has been issued to the rating authority or by whom the rating authority (where that authority are a rural district council) apprehend that a precept will be so issued;
- (f) the amount, if any, in the pound which is being levied as an additional item of the rate ;
- (g) the amounts in the pound which are being levied for such of the principal services administered respectively by the rating authority and the precepting authorities aforesaid as may be prescribed.

(2) This section shall not apply to the City of London.

6 Amendment of rate.

(1) Subject to the provisions of this section, the rating authority may at any time make such amendments in a rate (being either the current or the last preceding rate) as appear to them necessary in order to make the rate conform with the enactments relating thereto, and in particular may—

- (a) correct any clerical or arithmetical error in the rate; or
- (b) correct any erroneous insertions or omissions or any misdescriptions; or
- (c) make such additions to or corrections in the rate as appear to the authority to be necessary by reason of—
 - (i) the coming into occupation of any hereditament which has been newly erected or which was unoccupied at the time of the making of the rate ; or
 - (ii) any change in the occupation of any hereditament; or
 - (iii) any property previously rated as a single hereditament becoming liable to be rated in parts.

(2) Where the effect of the amendment would be either—

- (a) to alter, otherwise than by way of correction of a clerical or arithmetical error, the value on which a hereditament is rated; or
- (b) to charge to the rate a hereditament not shown, or not separately shown, in the valuation list,

the rating authority shall not make any amendment of the rate unless either the amendment is necessary to bring the rate into conformity with the valuation list or a proposal for a corresponding alteration to the valuation list has been made by the valuation officer; and if effect, or full effect, is ultimately not given to such a proposal, and the amount of the rate levied in pursuance of the amendment is affected, the difference—

- (i) if too much has been paid, shall be repaid or allowed ; or
- (ii) if too little has been paid, shall be paid and may be recovered as if it were arrears of the rate.

(3) In the foregoing provisions of this section (other than subsection (1)(c)(i)) references to a rate shall be construed as references to that rate as it has been applied in relation to particular hereditaments; and every amendment made under paragraph (a) or (b) of

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subsection (1) of this section shall have effect as if it had been contained in the rate as first applied in relation to the hereditament in question or, as the case may require, as first amended in respect of that hereditament under paragraph (c) of that subsection.

7 Appeal against rate.

- (1) Subject to subsection (2) of this section, any person who—
 - (a) is aggrieved by any rate ; or
 - (b) has any material objection to the inclusion or exclusion of any person in or from, or to the amount charged to any person in, any rate ; or
 - (c) is aggrieved by any neglect, act, or thing done or omitted by the rating authority,may appeal in accordance with the Quarter Sessions Act 1849 to the next practicable court of quarter sessions having jurisdiction in the rating district concerned; and notice of any such appeal shall be given to the rating authority and to any person other than the appellant with respect to whom the rate may be required to be altered in consequence of the appeal; and any such person shall, if he so desires, be heard on the appeal.
- (2) No appeal shall lie under this section in respect of any matter in respect of which relief might have been obtained under Part V of this Act by means of—
 - (a) a proposal for the amendment of the current valuation list; or
 - (b) an objection to such a proposal; or
 - (c) an appeal against such an objection.
- (3) Any rate made by a rating authority shall be leviable and recoverable notwithstanding that notice has been given of an appeal against the rate under this section, except that, if such notice has been given by any person to the rating authority, then until the appeal has been determined or abandoned no proceedings shall be commenced or carried on to recover from that person any sum greater than that at which the last effective rate was charged in respect of the hereditament to which the appeal relates.
- (4) Where on an appeal under this section against any rate the court sees just cause to give relief, then—
 - (a) subject to subsection (5) of this section, the court shall amend the rate in such manner as the court thinks necessary for giving the relief, but shall not quash or wholly set aside the rate;
 - (b) if it appears to the court that, as a result of any such amendment, any sum paid in consequence of the rate by any person before the hearing of the appeal ought not to have been paid by or charged on that person, the court shall order that sum to be repaid to that person by the rating authority together with all reasonable costs, charges and expenses occasioned by that person having paid or been required to pay that sum ;
 - (c) if the rate is amended so as to make chargeable any person not previously charged or to increase the charge on any person, the rate as amended shall be leviable on and recoverable from that person in like manner as if it had always been in its amended form.
- (5) If, on an appeal under this section against any rate, the court is of opinion that, for the purpose of giving relief to the appellant, it is necessary that the rate should be wholly quashed, the court may quash the rate; but in that case, subject to subsection (6) of this section, all amounts charged by the rate shall be leviable and recoverable in like

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manner as if no appeal had been made and, when paid or recovered, shall be treated as payments on account of the next effective rate made for the rating area in question.

- (6) Where on an appeal under this section the court orders any rate to be quashed, the court may order that any sum charged on any person by that rate, or any part of a sum so charged, shall not be paid; and after the making of such an order no proceedings shall be commenced or continued for the purpose of levying or recovering that sum or part; but no person shall be deemed a trespasser or liable to any action for any warrant, order, act, or thing granted, made, executed or done by that person for the purpose of levying or recovering any sum before he had notice in writing of any order under this subsection providing for that sum not to be paid.
- (7) In this section, references to a rate shall be construed as references to that rate whether as originally made (in whatever form) or as it has been applied in relation to particular hereditaments.

8 Restriction on amount recoverable in certain cases.

- (1) Subject to the provisions of this Act, where in the case of any hereditament—
- (a) any value ascribed to it in a new valuation list prepared under section 68 of this Act exceeds the corresponding value of the hereditament as last previously determined; and
 - (b) the hereditament has not been substantially altered since its value was last previously determined; and
 - (c) a proposal for the alteration of the list so as to reduce the value so ascribed to the hereditament is served on the valuation officer under section 69 of this Act before the end of the period of six months beginning with the date on which the list comes into force,

then, until that proposal has been settled, the amount recoverable in respect of rates levied on the hereditament for the year beginning with the date aforesaid, or for any subsequent year, shall not (in the case of any such year) exceed the total amount of the rates levied on the hereditament for the last year before that list came into force increased by half the difference between that amount and the amount which would be recoverable as aforesaid apart from this subsection.

- (2) The foregoing subsection shall not apply unless—
- (a) the proposal referred to in paragraph (c) thereof is served on the valuation officer by the occupier of the hereditament and no previous such proposal has been served on the valuation officer in relation to the same list by any occupier of the hereditament; or
 - (b) the said proposal is served on the valuation officer by the owner of the hereditament, being a person who in pursuance of section 55 or 56 of this Act is rated or has undertaken to pay or collect the rates in respect of the hereditament, and no previous such proposal has been served on the valuation officer in relation to the same list by any such owner of the hereditament.
- (3) Where a change in the law determining the relationship between the net annual value and rateable value of hereditaments of any specified description, or of hereditaments generally, operates as from the coming into force of any valuation lists (whether the change arises from the coming into operation, amendment or repeal of any provision or from the fact that a provision applying to the previous lists or the last rate period for which they were in force does not apply to the new lists), and so operates as to increase the rateable values to which the change applies, subsection (1) of this section

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shall have effect in relation to a hereditament of which the rateable value as shown in the new list is affected by the change as if for the reference to the total amount of rates levied on the hereditament for the last year before the list came into force there were substituted a reference to the total amount of the rates which would have been levied thereon for that year if the rateable value for that year had been related to the actual net annual value for the year in the same way as it would have been related to the net annual value if the change had had effect as respects that year.

9 Refund of overpayments.

(1) Without prejudice to sections 7(4)(b) and 18(4) of this Act, but subject to subsection (2) of this section, where it is shown to the satisfaction of a rating authority that any amount paid in respect of rates, and not recoverable apart from this section, could properly be refunded on the ground that—

- (a) the amount of any entry in the valuation list was excessive ; or
- (b) a rate was levied otherwise than in accordance with the valuation list; or
- (c) any exemption or relief to which a person was entitled was not allowed ; or
- (d) the hereditament was unoccupied during any period ; or
- (e) the person who made a payment in respect of rates was not liable to make that payment,

the rating authority may refund that amount or a part thereof.

(2) No amount shall be refunded under subsection (1) of this section—

- (a) unless application therefor was made before the end of the sixth year after that in which the amount was paid; or
- (b) if the amount paid was charged on the basis, or in accordance with the practice, generally prevailing at the time when the payment was demanded.

(3) Before determining whether a refund should be made under subsection (1) of this section—

- (a) in a case falling within paragraph (a) of that subsection ; or
- (b) in a case falling within paragraph (c) of that subsection where the exemption or relief was one which ought to have appeared in the valuation list,

the rating authority shall obtain a certificate from the valuation officer as to the manner in which in his opinion the hereditament in question should have been treated for the purposes of the valuation list, and the certificate shall be binding on the authority.

10 Certificates and statements as to rate, etc.

(1) A certificate signed by a duly authorised officer of a rating authority—

- (a) stating that a rate has been made or published by the authority on a date or dates specified in the certificate ; or
- (b) stating the value at a specified date of a hereditament within the authority's area, the amount of rates chargeable in respect of the hereditament, or whether any, and if so what, amount has been paid in satisfaction of rates due thereon,

shall be evidence of the matters stated in the certificate.

(2) A rating authority shall, on being so requested by a person who is or was liable in respect of a hereditament in the area of the authority for rates for any period in the current year or any of the nine years preceding that year, give him a statement of the

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rates payable or paid in respect of the hereditament for any of those years or any other year in respect of which the person is still liable for arrears at the time of the request.

- (3) Where a person satisfies a rating authority that he is or was liable, in respect of a hereditament in the area of the authority, to indemnify any other person for rates, he shall be entitled to the like statement under subsection (2) of this section as that other person is entitled to.