



Local Government Act 1929

1929 CHAPTER 17

PART V

RATING AND VALUATION.

Relief from Rates.

67 Total exemption of agricultural land and buildings from rates.

- (1) No person shall, in respect of any period beginning on or after the appointed day, be liable to pay rates in respect of any agricultural land or agricultural buildings or be deemed to be in occupation thereof for rating purposes, and notwithstanding anything in the principal Act, or in the Rating and Valuation (Apportionment) Act, 1928, no such land or buildings shall be included in any rate made in respect of a period beginning on or after that date.
- (2) For the purposes of valuation lists in force at the appointed day, agricultural land and agricultural buildings shall be deemed to have no rateable value, and, notwithstanding anything in the enactments hereinbefore in this section mentioned, no particulars with respect to such land or buildings shall be included in any subsequent valuation list.

68 Relief from rates in respect of industrial and freight-transport hereditaments.

- (1) The rateable value of industrial hereditaments and freight transport hereditaments shall, for the purposes of valuation lists in force at the appointed day as from that day, and for the purposes of subsequent valuation lists, be ascertained as follows:—
 - (a) in the case of an industrial hereditament or of a freight transport hereditament shown in a valuation list as being occupied and used wholly for industrial purposes or wholly for transport purposes, as the case may be, the rateable value of the hereditament shall, subject as hereinafter provided, be taken to be one-quarter of the net annual value thereof.
 - (b) in the case of an industrial hereditament or of a freight transport hereditament shown in a valuation list as being occupied and used partly for industrial

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purposes or partly for transport purposes, as the case may be, the rateable value of the hereditament shall, subject as hereinafter provided, be taken to be an amount equal to one-quarter of the net annual value shown in the list as apportioned to the occupation and user of the hereditament for industrial purposes or for transport purposes, as the case may be, together with the whole of the net annual value so shown as apportioned to the occupation and user of the hereditament for other purposes:

Provided that, as respects any industrial or freight transport hereditament or any part of such a hereditament, elsewhere than in the county of London, whereof the rateable value would, if it had continued to be ascertained under the provisions of paragraph (c) of subsection (1) of section twenty-two of the Rating and Valuation Act, 1925, or of any scheme made under section sixty-four of that Act, have been taken to be the amount produced by making any deduction from the net annual value, references in the foregoing provisions of this section to " net annual value " shall be construed as references to the amount produced by making from the net annual value the like deduction as would have been made under the said provisions.

- (2) Where before the appointed day a rate has been made for any rating area in respect of a period beginning before, but terminating on or after, that day, the amount of the rate payable in respect of the occupation of an industrial or freight transport hereditament shall be calculated as if the rate made had been two rates, the first being a rate in respect of the part of the period terminating on the day preceding the appointed day, and the second being a rate in respect of the remainder of the period, and as if the amount in the pound of the rate made had been apportioned between those two rates, in the case of a rate made in respect of a year in equal parts, and, subject as hereinafter provided, in any other case in the proportion which the number of days in the first part of the period bears to the number of days in the remainder of the period:

Provided that, if in any rating area the date of the first new valuation under the Rating and Valuation Act, 1925, has been postponed by order of the Minister until a date later than the first day of April, nineteen hundred and twenty-nine, and by reason of the postponement the period in respect of which, any such rate as aforesaid was made does not coincide with the period or periods by reference to which the estimates for the rate were prepared, the amount in the pound of the rate shall be apportioned between the first part of the period in respect of which the rate was made and the remainder thereof by the rating authority with the approval of the Minister, having regard to the period or periods for which the said estimates were prepared, and the rating authority shall, as soon as may be after the making of the rate, issue a certificate showing the apportionment so made.

- (3) Any person shall be entitled to recover from the rating authority any sum paid by him in excess of the amount properly chargeable against him in accordance with the provisions of the last foregoing subsection.

69 Amendment of 18 & 19 Geo. 5 c.44, s.3(2).

Subsection (2) of section three of the Rating and Valuation (Apportionment) Act, 1928, shall have effect as if there were therein inserted after the word " Act " the words following, that is to say—

- “(a) a hereditament shall not be deemed not to " be occupied and used as a factory or workshop by reason only of the fact that the owner " or occupier of the hereditament is the only " person working therein or that no other person " working therein is in his employment; and

(b)”

70 Amendment of valuation lists on or after appointed day and making of subsequent lists.

- (1) As from the appointed day, the fact of any hereditament in the county of London having in the course of any year become or ceased to be an agricultural, industrial or freight transport hereditament shall, for the purposes of section forty-seven of the Valuation (Metropolis) Act, 1869, be a ground for making and sending to the assessment committee a provisional list and for making a requisition for such a list to be made and sent, and in relation to any provisional list or requisition made on such ground as aforesaid that Act shall apply accordingly, subject to the following modifications, that is to say :—
- (a) a provisional list or requisition therefor made on the ground that a hereditament has become an agricultural, industrial or freight transport hereditament shall contain such particulars as may be prescribed; and
 - (b) a provisional list shall not be -made on the ground that a hereditament has become an agricultural, industrial or freight transport hereditament unless a requisition therefor has been made by the owner or occupier of the hereditament.
- (2) As from the appointed day, no proposal for the amendment of a valuation list on the ground that a hereditament ought to be shown therein as an industrial or freight transport hereditament or ought to be omitted therefrom (or, while the first new valuation list is in force, shown therein) as being an agricultural hereditament shall be made under section thirty-seven of the Rating and Valuation Act, 1925, by any person except the owner or occupier of the hereditament, and every such proposal shall contain such particulars as may be prescribed.
- (3) Subsection (10) of section thirty-seven of the Rating and Valuation Act, 1925 (which determines the date as from which amendments in valuation lists made under that section are to have effect), shall be amended by the addition thereto of the following proviso, that is to say:—
- Provided also that in the case of an amendment made on or after the first day of October, nineteen hundred and twenty-nine, by reason of any hereditament having become or ceased to be an agricultural, industrial or freight transport hereditament, the amendment shall have effect only as from the date when the hereditament became or ceased to be such a hereditament.
- (4) Notwithstanding anything in the Rating and Valuation (Apportionment) Act, 1928, no hereditament shall, for the purposes of any valuation list which will come into force after the appointed day, be treated as an agricultural, industrial or freight transport hereditament unless it was so treated for the purposes of the last preceding valuation list except upon a claim that it ought to be so treated being made to the rating authority by the owner or occupier of the hereditament in the prescribed form, which shall be supplied by the rating authority on the demand of the owner or occupier of any hereditament in their area.

71 Amendment of 15 & 16 Geo. 5 c.90, s.11.

It shall not be necessary for any rating authority in defining by resolution the class of hereditaments whereof the owners are to be rated instead of the occupiers to define the

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class by reference to the interval at which rent from time to time becomes payable or is collected, and accordingly the following amendments shall be made in subsection (1) of section eleven of the Rating and Valuation Act, 1925, that is to say, after the words " and also " there shall be therein inserted the words " where the rating authority so decide, " and in the proviso to that subsection the words " the rent of which becomes payable or is collected at quarterly or any longer intervals or " shall cease to have effect.

Consequential Provisions.

72 Valuation of agricultural dwelling-houses.

As from the first day of April, nineteen hundred and thirty, the gross value for rating purposes of a house occupied in connection with agricultural land and used as the dwelling-house of a person who—

- (a) is primarily engaged in carrying on or directing agricultural operations on that land; or
- (b) is employed in agricultural operations on that land in the service of the occupier thereof and is entitled, whether as tenant or otherwise, so to use the house only while so employed,

shall, so long as the house is so occupied and used, be estimated by reference to the rent at which the house might reasonably be expected to let from year to year if it could not be occupied and used otherwise than as aforesaid.

73 Deductions from inclusive rents of industrial hereditaments in respect of rate relief.

- (1) Where any rates in respect of an industrial hereditament occupied by a tenant are, whether by agreement or otherwise, payable by the landlord, then, so long as under any contract made before the commencement of this Act there is payable by the tenant in respect of the hereditament rent inclusive of those rates, the landlord shall, as from the appointed day, be liable to pay to the tenant or allow by way of deduction from his rent a sum equal to the difference between every amount payable by the landlord by way of those rates, after deducting any allowance, commission, abatement, or deduction granted to him by the rating authority, and the amount which would have been so payable at the rate in the pound current for the time being if the rateable value of the hereditament had been equivalent to the net annual value thereof.
- (2) Where any part of any premises for the time being assessed as an industrial hereditament is let out to a tenant, that part shall, notwithstanding that it is not separately assessed for rating purposes, be deemed for the purposes of this section to be a separate hereditament, and the amount of the sums payable under this section by the landlord to the tenant of that part in respect of any rate or instalment of a rate becoming due before it is assessed as a separate hereditament shall, on the application either of the landlord or of the tenant, be certified by the rating authority, and their certificate shall be final and conclusive.

74 Removal of limit on borrowing powers of local authorities.

- (1) So much of any enactment as imposes any limit on the borrowing powers of any local authority by reference to the value for rating purposes of hereditaments within their area shall, as from the appointed day, cease to have effect.

- (2) Paragraph (3) of section two hundred and thirty-four of the Public Health Act, 1875 (which, subject to the suspension thereof by the Local Authorities (Emergency Provisions) Acts, 1923 to 1928, prohibits the Minister from sanctioning a loan in certain cases until one of his inspectors has held a local inquiry and reported to the Minister), is hereby repealed as from the appointed day.

75 Adaptation of enactments imposing limits on expenditure of local authorities.

- (1) Subject as hereinafter provided, any provision of any enactment imposing a limit upon the expenditure of a local authority for any purpose in any year by reference to any specified rate poundage shall, as from the appointed day, have effect as if for the limit thereby imposed there were substituted such a limit as would be imposed if the specified rate poundage were increased by thirty-three and one-third per cent., or such higher percentage as the Minister may by order in any special case allow.
- (2) An order under this section shall be laid before Parliament as soon as may be after it is made.
- (3) For the purposes of this section—
- (a) a provision shall be deemed to impose a limit upon the expenditure of a local authority by reference to a specified rate poundage, if the effect of the provision is that the expenditure is—
- (i) not to involve a rate of or exceeding a specified sum in the pound; or
- (ii) not to exceed the amount which would be produced by a rate of a specified sum in the pound, whether or not the expenditure is to be defrayed or the amount raised out of rates;
- and any sum so specified as aforesaid is in this section referred to as a "specified rate poundage " :
- (b) a provision that if the expenditure of a local authority exceeds in any year any specified rate poundage any functions of the authority are to cease or be suspended, shall be deemed to impose a limit upon the expenditure of the authority.

76 Adaptation of enactments relating to the adjustments of parochial balances.

If, as respects any parish, the period for the making of parochial adjustments limited by paragraph 5 of the Seventh Schedule to the Rating and Valuation Act, 1925, has been extended in accordance with the provisions of that paragraph, the sum, if any, remaining due on the first day of April, nineteen hundred and thirty, from that parish to the rating authority in respect of any such adjustment as aforesaid, shall be taken to be such sum as may be certified by the district auditor to be such part of the amount actually so due as bears to that amount the same proportion as the reduced rateable value of the parish bears to the unreduced rateable value thereof.

77 Adaptation of enactments relating to water rates.

- (1) Any provision of any enactment directing that the amount of any water rate shall or may be determined by reference to the rateable value of any property as appearing in the valuation list for the time being in force, shall, as from the appointed day, have effect as if for any reference to that value there were therein substituted a reference to the net annual value as so appearing.

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- (2) Where by any enactment, including this section, the amount of any water rate is to be determined by reference to the gross value or the net annual value of any property as appearing in the valuation list for the time being in force, then, if the value referred to does not appear in the valuation list, it shall, as from the appointed day, be determined in the event of any dispute by two justices of the peace in like manner as disputes are determined under section sixty-eight of the Waterworks Clauses Act, 1847.

78 Adaptation of enactments relating to drainage rates.

- (1) Any provision of any enactment directing that the amount of any drainage rate shall be determined by reference to the value for rating purposes of any property as appearing in the valuation list for the time being in force, shall, as from the appointed day, have effect as if for any reference to that value there were therein substituted a reference to the gross annual value for income tax purposes.
- (2) Any apportionment of the gross annual value of any property for income tax purposes which may be necessary for the purpose of determining in manner aforesaid the amount of any such drainage rate shall be made by the person or body of persons having power to levy the drainage rate, or, in the event of any dispute, by a court of summary jurisdiction.
- (3) Where by any enactment, including this section, the amount of any drainage rate is to be determined by reference to the gross annual value of any property for income tax purposes, then, if the property is not assessed for income tax purposes under Schedule A of the Income Tax Act, 1918, as amended by any subsequent enactment, the value thereof shall, as from the appointed day, be determined, in the event of any dispute, by a court of summary jurisdiction.

79 Adaptation of enactments as to qualifications of jurors and special jurors.

- (1) For the purposes of determining the qualification of a juror or special juror the rateable value of any property shall, as from the appointed day, be taken to be the net annual value thereof as appearing in the valuation list for the time being in force, or, if the property is not included in that list, the net annual value thereof for income tax purposes.
- (2) Any apportionment of the net annual value of any property for income tax purposes which may be necessary for the purpose of determining in manner aforesaid the qualification of a juror or special juror shall be made by the registration officer whose duty it is to mark in the electors' lists the names of persons so qualified in accordance with the provisions of the Juries Act, 1922, and where any person claiming that he ought not to have been so marked as a juror or as a special juror applies to a court of summary jurisdiction in accordance with the provisions of section one of that Act, the powers of the court shall include power to revise any such apportionment, and the provisions of that section (including the provision as to the power of the Lord Chancellor to make rules) shall have effect accordingly.

80 Adaptation of 7 & 8 Geo. 5 c.64 s.41(9).

The Representation of the People Act, 1918, shall, as from the appointed day, have effect as if for paragraph (9) of section forty-one thereof (which makes provision as to the manner in which the yearly value of land or premises is to be ascertained for the purposes of that Act), there were substituted the following paragraph, that is to say—

- “(9) The yearly value of land or premises shall—
- (a) if the gross value thereof for rating purposes appears in the valuation list for the time being in force, be taken to be the gross value as so appearing, any necessary apportionment of that value being made by the registration officer:
 - (b) if no gross value thereof for rating purposes appears in the valuation list, but the value thereof is assessed under Schedule A of the Income Tax Act, 1918, as amended by any subsequent enactment, be taken to be the gross annual value of the land or premises for income tax purposes, any necessary apportionment of that value being made by the registration officer:
 - (c) in any other case, be taken to be the amount which would, in the opinion of the registration officer, have been the gross value for rating purposes of the land or premises under the enactments relating to rating and valuation in force on the sixth day of February, nineteen hundred and eighteen.”

81 Power to require copies of values in force under Schedule A of 8 & 9 Geo. 5 c.40.

Any authority or person upon whom is imposed by or under any enactment a duty to obtain information for the purposes of the registration of voters or of enabling the names of persons qualified as jurors or special jurors to be marked in the electors' lists, and any authority, person or body of persons having power to levy a drainage rate, may from time to time require the surveyors of taxes for their area to furnish to them, on payment at a rate not exceeding five shillings for every hundred entries numbered separately, a copy of the annual values for the time being in force for the purposes of income tax under Schedule A of the Income Tax Act, 1918, for all or any of the properties in that area.

82 Consequential provisions as to certain payments in respect of Welsh education.

- (1) For the limit upon the aggregate amount of the annual sums payable out of moneys provided by Parliament under section nine of the Welsh Intermediate Education Act, 1889, in respect of schools in any county or county borough, there shall, as from the first day of April, nineteen hundred and thirty, be substituted a limit of an amount equal to the maximum amount which was so payable for the year ending on the thirty-first day of March, nineteen hundred and twenty-nine; and, as from the said first day of April, the said section nine shall have effect as if for references therein to the Treasury there were substituted references to the Board of Education.
- (2) As from the first day of April, nineteen hundred and thirty, the yearly sums payable to the Central Welsh Board which are to be determined under paragraph (a) of subsection (1) of section forty-two of the Education Act, 1918, shall be determined as if for the reference in that paragraph to "the preceding year" there were substituted a reference to the year ending on the thirty-first day of March, nineteen hundred and twenty-nine.

83 General adaptation of enactments and other documents.

- (1) Save as in this Part of this Act otherwise expressly provided, any provisions of any document directing that expenditure falling to be defrayed by two or more local

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authorities shall be apportioned between those authorities by reference to some value (other than rateable value) as appearing in or ascertained from the valuation list for the time being in force or as shown in, or ascertained in accordance with the Acts relating to, the basis or standard of county rates shall, as from the first day of April, nineteen hundred and thirty, have effect as if for any reference to that value there were therein substituted—

- (a) in the case of a document, not being an enactment, as respects which a value is agreed upon by the local authorities concerned, a reference to that value; and
 - (b) in the case of any such document as respects which a value is not so agreed upon, and in the case of an enactment, a reference to rateable value as shown by the valuation list for the time being in force.
- (2) Save as in this Part of this Act otherwise expressly provided, any provision of any document directing that the amount of any payment, not being a payment to which the last foregoing subsection applies, shall be determined by reference to some value as appearing in or ascertained from the valuation list for the time being in force or as shown in, or ascertained in accordance with the Acts relating to, the basis or standard of county rates shall, as from the appointed day, have effect as if for any reference to that value there were therein substituted—
- (a) in the case of a document, not being an enactment, as respects which a value is—
 - (i) agreed upon by all persons having rights or obligations under the document; or
 - (ii) determined, in default of such agreement, by an arbitrator appointed by the Minister on an application made to him by or on behalf of any such person,
 a reference to the value so agreed upon or determined; and
 - (b) in the case of an enactment, a reference to such value as may be determined by order of the Minister on application made to him by any such person as aforesaid.
- (3) Before making any order under this section, the Minister shall require the applicants to serve a copy of the draft order upon any local authority affected and to give, in terms approved by him and in such manner as he may consider best adapted for informing any other persons affected, public notice of the application for the order and as to the manner in which and the time within which objections to the order may be made, and shall consider any objection which may be duly made within four weeks from the date of the notice, and in the event of any objection being so made and not withdrawn the Minister shall make the order as a provisional order which shall not have effect unless and until confirmed by Parliament.

84 Citation and construction of Part V.

In this Part of this Act the expression the " principal Act " means, in relation to places outside London, the Rating and Valuation Act, 1925, as amended by any subsequent enactment, and in relation to London, the Valuation (Metropolis) Act, 1869, as so amended as aforesaid, and the principal Act, the Rating and Valuation (Apportionment) Act, 1928, and this Part of this Act shall be construed as one, and may be cited together as the Rating and Valuation Acts, 1925 to 1929, or as the Rating and Valuation (Metropolis) Acts, 1869 to 1929, as the case may be.