



# General Rate Act 1967

## 1967 CHAPTER 9

### PART III

#### LIABILITY, VALUATION, RELIEFS, ETC.

##### *Liability and assessment to rate*

#### **16 Liability to be rated in respect of occupation of property.**

Subject to the provisions of this Act, every occupier of property of any of the following descriptions, namely—

- (a) lands;
- (b) houses;
- (c) coal mines;
- (d) mines of any other description, other than a mine of which the royalty or dues are for the time being wholly reserved in kind;
- (e) any right of sporting (that is to say, any right of fowling, of shooting, of taking or killing game or rabbits, or of fishing) when severed from the occupation of the land on which the right is exercisable,

shall be liable to be assessed to rates in respect of the hereditament or hereditaments comprising that property according to the rateable value or respective rateable values of that hereditament or those hereditaments determined in accordance with the provisions of this Act.

#### **17 Liability to be rated in respect of certain unoccupied property.**

- (1) A rating authority may resolve that the provisions of Schedule 1 to this Act with respect to the rating of unoccupied property—
- (a) shall apply, or
  - (b) if they for the time being apply, shall cease to apply,

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to their area, and in that case those provisions shall come into operation, or, as the case may be, cease to be in operation, in that area on such day as may be specified in the resolution.

- (2) The day to be specified in 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.
- (4) A document purporting to be a copy of the minutes of a resolution passed by a rating authority under this section or under section 20 of the Local Government Act 1966 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) This section and the said Schedule 1 shall not apply to the Temples, and in their application to the City of London the expression " rate " shall mean the poor rate and cognate expressions shall be construed accordingly.

## **18 General provisions as to liability and assessment to rate.**

- (1) The following general provisions shall have effect with respect to the assessment of persons to, and their liability in respect of, a rate in respect of any hereditament for any rate
- (2) A person who is in occupation of the hereditament for part only of the rate period shall, subject to the provisions of this section, be liable to be charged with such part only of the total amount of the rate as the number of days during which he is in occupation bears to the total number of days in that period.
- (3) A person who is in occupation of the hereditament for any part of the rate period may be assessed to the rate in accordance with the provisions of subsection (2) of this section notwithstanding that he ceased to be in occupation before the rate was made.
- (4) A person who is in occupation of the hereditament at any time after the rate is made may be assessed to and shall in the first instance be liable to pay—
  - (a) if he was in occupation at the beginning of the rate period, the whole of the amount charged in respect of that hereditament; or
  - (b) if he came into occupation subsequently, a proportion of the amount aforesaid calculated on the basis that he will remain in occupation until the end of the rate period,

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but shall, if he goes out of occupation before the end of that period, 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 subsection (2) of this section, except in so far as he has previously recovered that sum from an incoming occupier.

- (5) In relation to any rate to which section 177 of the City of London Sewers Act 1848 (which relates to the rating of empty houses in the City of London) applies, the foregoing provisions of this section shall have effect subject to the provisions of the said section 177, and any amount in respect of any such rate which any person is required by the said section 177 to pay or allow in respect of any period during which a hereditament is unoccupied shall be allowed to the rating authority in computing any sum which that person is entitled to recover from the authority in respect of that hereditament under subsection (4) of this section.
- (6) Where the name of any person liable to be rated as occupier of any premises is not known to the rating authority, it shall be sufficient to assess him to the rate by the description of the " occupier " of the premises (naming them) in respect of which the assessment is made, without further name or description.