



General Rate Act 1967

1967 CHAPTER 9

PART III

LIABILITY, VALUATION, RELIEFS, ETC.

Miscellaneous exemptions and reliefs

39 Relief for places of religious worship.

- (1) Subject to the provisions of this section, and without prejudice to any exemption from, or privilege in respect of, rates under any enactment other than this section, no hereditament to which this section applies shall, in the case of any rating area, be liable to be rated for any rate period.
- (2) This section applies to the following hereditaments, that is to say—
 - (a) places of public religious worship which belong to the Church of England or to the Church in Wales (within the meaning of the Welsh Church Act 1914), or which are for the time being certified as required by law as places of religious worship ; and
 - (b) any church hall, chapel hall or similar building used in connection with any such place of public religious worship, and so used for the purposes of the organisation responsible for the conduct of public religious worship in that place,and also applies to any hereditament consisting of such a place of public religious worship as is mentioned in paragraph (a) of this subsection together with one or more church halls, chapel halls or other buildings such as are mentioned in paragraph (b) thereof.
- (3) Where a hereditament to which this section applies, or any part of such a hereditament, is or has been let (whether by way of a tenancy or of a licence) for use otherwise than as a place of public religious worship, or, as the case may be, for use otherwise than as mentioned in subsection (2) (b) of this section—

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- (a) the hereditament shall not be exempted by virtue of subsection (1) of this section from being rated for any rate period if any payment in consideration of such a letting of the hereditament or part thereof accrued due in the last year before the beginning of that rate period; but
- (b) no gross value for rating purposes shall be ascribed to the hereditament unless the average annual amount of the payments accruing due, as consideration for such lettings of the hereditament or parts thereof, exceeds the average annual amount of the expenses attributable to those lettings ; and
- (c) if such a gross value falls to be ascribed to the hereditament, by reason that the average annual amount of those payments exceeds the average annual amount of those expenses, the gross value shall be assessed by reference only to the amount of the excess.

40 Relief for charitable and other organisations.

- (1) If notice in writing is given to the rating authority
 - (a) any hereditament occupied by, or by trustees for, a charity and wholly or mainly used for charitable purposes (whether of that charity or of that and other charities); or
 - (b) any other hereditament, being a hereditament held upon trust for use as an almshouse,

is one falling within this subsection, then, subject to the provisions of this section, the amount of any rates chargeable in respect of the hereditament for any period during which the hereditament is one falling within either paragraph (a) or paragraph (b) of this subsection, being a period beginning not earlier than the rate period in which the notice is given, shall not exceed one-half of the amount which would be chargeable apart from the provisions of this subsection:

Provided that where a hereditament ceases to be one falling within the said paragraphs (a) and (b), a previous notice given for the purposes of this subsection shall not have effect as respects any subsequent period during which the hereditament falls within either of those paragraphs.

- (2) No relief under the foregoing subsection shall be given in the case of a hereditament falling within paragraph (a) thereof for any period during which the hereditament is occupied by an institution specified in Schedule 8 to this Act.
- (3) The Minister may by order amend the provisions of Schedule 8 to this Act by adding any institution which in his opinion ought to be classified with the institutions mentioned in that Schedule or omitting any institution or altering the description of any institution.
- (4) An order under subsection (3) of this section may be made so as to have effect from any date not earlier than the beginning of the rate period in which it is made, and shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- (5) Without prejudice to the powers conferred by section 53 of this Act, a rating authority shall have power to reduce or remit the payment of rates chargeable in respect of—
 - (a) any hereditament falling within subsection (1)(a) or (b) of this section;
 - (b) any other hereditament which is occupied for the purposes of one or more institutions or other organisations which are not established or conducted for profit and whose main objects are charitable or are otherwise philanthropic

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or religious or concerned with education, social welfare, science, literature or the fine arts ;

- (c) any other hereditament which is occupied for the purposes of a club, society or other organisation not established or conducted for profit and is wholly or mainly used for purposes of recreation,

for any such period as is mentioned in subsection (6) of this section:

Provided that any such reduction or remission shall cease to have effect on a change in the occupation of the hereditament in respect of which it was granted.

- (6) Any reduction or remission of rates determined under subsection (5) of this section may at the discretion of the rating authority be granted—
- (a) for the year in which, or the year next following that in which, the determination to grant it is made; or
- (b) for a specified term of years, not exceeding five, beginning not earlier than the year in which the determination was made nor more than twenty-four months after the date of the determination ; or
- (c) for an indefinite period beginning not earlier than the last-mentioned year subject, however, to the exercise by the rating authority of their powers under subsection (7) of this section.
- (7) Where any such reduction or remission is granted for an indefinite period the rating authority may, by not less than twelve months' notice in writing given to the occupiers of the hereditament, terminate or modify the reduction or remission as from the end of a year specified in the notice.
- (8) The foregoing provisions of this section shall not apply to any hereditament to which section 39 of this Act applies or to any hereditament occupied (otherwise than as trustee) by any authority having, within the meaning of the Local Loans Act 1875, power to levy a rate.
- (9) In this section " charity " means an institution or other organisation established for charitable purposes only, and " organisation " includes any persons administering a trust; and a hereditament an interest in which belongs to a charity or any ecclesiastical corporation and in which (in right of that interest)—
- (a) the persons from time to time holding any full-time office as clergyman or minister of any religious denomination, or
- (b) any particular person holding such an office,
- have or has a residence from which to perform the duties of the office, or in which (in right of the said interest) accommodation is being held available to provide such a residence for such a person, shall be treated for the purposes of this section as occupied by a charity and wholly or mainly used for charitable purposes, whether or not it would be so treated apart from this provision.
- (10) The Minister may, on the application of any rating authority appearing to him to be concerned, by order repeal or amend any local enactment which confers an exemption from or abatement of, or a power to reduce or remit a payment of, rates in respect of any particular hereditament or of hereditaments of any class if it appears to him that a right to relief arises in respect of that hereditament or hereditaments of that class under subsection (1), or that a reduction or remission may be granted in respect thereof under subsection (5), of this section, and may by that order make such other amendments of any other local enactments as appear to him to be necessary in consequence of the repeal or amendment and such transitional provision as appears to him to be necessary

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or expedient in connection with the matter; and in this subsection, the expression "local enactment" means a provision of any local and personal Act or private Act or of any order or other instrument in the nature of any such Act.

41 Exemption for certain property of Trinity House.

The following property belonging to, or occupied by, the Trinity House (but, notwithstanding anything in section 731 of the Merchant Shipping Act 1894, no other property so belonging or occupied) shall be exempt from rates, that is to say, lighthouses, buoys and beacons, and any property within the same curtilage as, and occupied for the purposes of, a lighthouse.

42 Exemption of sewers, etc.

No sewer, as defined by section 343 of the Public Health Act 1936, and no manhole, ventilating shaft, pumping station, pump or other accessory belonging to such a sewer, shall be liable to be rated or be included in any valuation list or in any rate.

43 Exemption of property of drainage authorities.

(1) The following premises, namely—

- (a) any land which is occupied by a river authority or other drainage authority and forms part of a main river for the purposes of Part II of the Land Drainage Act 1930 or of a watercourse maintained by the authority; and
- (b) any structure or appliance maintained by a drainage authority, being a structure or appliance for controlling or regulating the flow of water in, into or out of a watercourse which forms part of a main river for the purposes of the said Part II or is maintained by the authority,

shall not be liable to be rated or be included in any valuation list or in any rate:

Provided that nothing in this subsection shall confer any exemption in respect of any right of fishing or shooting which under section 29 of this Act (apart from this subsection) constitutes a separate hereditament for rating purposes.

(2) In this section, the expressions "drainage authority" and "watercourse" have the same meanings respectively as in the Land Drainage Act 1930.

44 Exemption of parks, etc.

(1) A park which has been provided by, or is under the management of, a local authority and is for the time being available for free and unrestricted use by members of the public shall, while so available, be treated for rating purposes as if it had been dedicated in perpetuity for such use.

(2) In this section—

- (a) references to a park include references to a recreation or pleasure ground, a public walk, an open space within the meaning of the Open Spaces Act 1906, and a playing field provided under the Physical Training and Recreation Act 1937;
- (b) the expression "local authority" means the council of a county, county borough, London borough, county district or borough included in a rural district, a parish council or parish meeting, the Greater London Council, the

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Common Council of the City of London or the Council of the Isles of Scilly, or any two or more of them acting in combination.

45 Relief in respect of facilities for disabled persons.

In ascertaining for the purposes of section 19 of this Act the gross value of a hereditament, no account shall be taken—

- (a) of any structure belonging to the Minister of Health and supplied by that Minister or, before 31st August 1953, by the Minister of Pensions for the accommodation of an invalid chair or of any other vehicle (whether mechanically propelled or not) constructed or adapted for use by invalids or disabled persons; or
- (b) of any structure belonging to a local health authority or to a voluntary organisation formed for any of the purposes mentioned in section 28(1) of the National Health Service Act 1946 (which relates to the prevention of, and to the care and after-care of persons suffering from, illness) and supplied for the use of any person in pursuance of arrangements made under the said section 28(1); or
- (c) of any structure belonging to a local authority within the meaning of section 29 of the National Assistance Act 1948 (which relates to welfare arrangements for blind, deaf, dumb and other handicapped persons) or to such a voluntary organisation as is mentioned in section 30 of that Act and supplied for the use of any person in pursuance of arrangements made under the said section 29 ; or
- (d) of any structure which is of a kind similar to structures such as are referred to in paragraph (a), (b) or (c) of this section but does not fall within that paragraph by reason that it is owned or has been supplied otherwise than as mentioned in that paragraph.

46 Relief for air-raid protection works.

(1) In ascertaining the value for rating purposes of any hereditament, no regard shall be had—

- (a) to any room or other part of the hereditament which has been added at any time after the hereditament was first assessed, or was included in the hereditament before it was first assessed, solely for the purpose of affording protection in the event of hostile attack from the air, and which is not occupied or used for any other purpose;
- (b) to any structural alterations or improvements to the hereditament (not being the addition of any such room or other part as aforesaid) made, at any time after the hereditament was first assessed, solely for the purpose of affording such protection as aforesaid;
- (c) to any increase in the rent of the hereditament which is attributable to the provision for persons living or working in the hereditament of protection, otherwise than by warlike means or by any article of apparel, from hostile attack from the air ;

and, in relation to a hereditament forming part of a building, paragraph (b) of this subsection shall have effect as if any structural alterations or improvements made in the building or on land appurtenant to the building for the purpose of providing such protection as is mentioned in paragraph (c) of this subsection were structural alterations or improvements to the hereditament.

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- (2) No person shall, in respect of any period, be liable to pay rates in respect of a hereditament which is intended to be occupied or used solely for the purpose of affording protection in the event of hostile attack from the air and which is not occupied or used for any other purpose, or be deemed to be in occupation thereof for rating purposes, and notwithstanding anything in this Act no such hereditament shall be included in any rate made in respect of any period.

47 Temporary relief for certain hereditaments previously exempt.

Where an exemption from liability for rates in respect of a hereditament subsisted immediately before 1st April 1963 by virtue of the Scientific Societies Act 1843, section 64 of the Education Act 1944, or section 731 of the Merchant Shipping Act 1894, and would at all times since that date have continued to subsist but for the repeal of the said Act of 1843 or the said section 64 or but for section 12(3) of the Rating and Valuation Act 1961 or section 41 of this Act, as the case may be, then as respects any period during the year 1967-68 as respects which that exemption would have so continued to subsist the amount of rates payable in respect of the hereditament shall, without prejudice to any reduction or remission under section 40(5) of this Act, be four-fifths of the amount which would be payable apart from the provisions of this section and the said section 40(5).