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SCHEDULES

SCHEDULE 1

RATING OF UNOCCUPIED PROPERTY.

Supplemental

- 11 (1) Where a person for the time being liable to be rated under paragraph 1 of this Schedule
- (a) in respect of a relevant hereditament which is not included in a valuation list; or
 - (b) in respect of a dwelling-house included in such a list in pursuance of paragraph 6 of this Schedule but not occupied since it was so included,
- serves on the valuation officer a notice referring to the hereditament or dwelling-house and stating his name and address and that he is so liable, then, in relation to any proposal for including the hereditament in a valuation list or, as the case may be, any proposal served in respect of the dwelling-house before the end of the rate period during which it is first occupied after it was so included in the list, the person aforesaid shall be treated for the purposes of the provisions of Part V of this Act relating to proposals, objections and appeals as standing in the same position as the occupier of the hereditament or dwelling-house.
- (2) A notice served under sub-paragraph (1) of this paragraph in respect of a hereditament such as is mentioned in paragraph (a) of that sub-paragraph which subsequently becomes a dwelling-house such as is mentioned in paragraph (b) thereof shall be treated as served in respect of the dwelling-house as well as in respect of the hereditament.
- (3) Where, in pursuance of such a proposal in respect of a dwelling-house as is mentioned in sub-paragraph (1) of this paragraph, an alteration is made in a valuation list which affects the amount of any rate levied under paragraph 1 of this Schedule in respect of the dwelling-house, the difference—
- (a) if too much has been paid, shall be repaid or allowed ; or
 - (b) if too little has been paid, shall be paid and may be recovered as if it were arrears of the rate.
- (4) References in sub-paragraph (1) of this paragraph to a person liable as there mentioned include references to a person who would be so liable if a relevant period of vacancy had begun in relation to the hereditament or dwelling-house in question.
- 12 No rate shall be payable under paragraph 1 of this Schedule in respect of a hereditament for any period during which it is deemed by virtue of sub-paragraph (3) of that paragraph to have been unoccupied ; and any rate paid under that paragraph in respect of such a period shall be recoverable by the person by whom it was paid.
- 13 Any amount due in respect of rates payable by virtue of paragraph 1 of this Schedule shall, without prejudice to the operation of any other enactment under which it is

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recoverable, be recoverable as a simple contract debt in any court of competent jurisdiction.

14 In calculating any period for the purposes of this Schedule, any period when this Schedule is not in force in the rating area in question shall be disregarded ; but the fact that this Schedule has ceased to be in force in any area shall not affect its operation as respects any period when it was in force in the area.

15 In this Schedule, the following expressions have the following meanings respectively, that is to say—

" building " includes part of a building;

" local authority " means the council of a county, county borough or county district, the Greater London Council, the council of a London borough, the Common Council of the City of London or the Council of the Isles of Scilly ;

" owner ", in relation to a relevant hereditament or to a building, means the person entitled to possession of the hereditament or building;

" relevant hereditament " means any hereditament consisting of, or of part of, a house, shop, office, factory, mill or other building whatsoever, together with any garden, yard, court or other land ordinarily used or intended for use for the purposes of the building or part;

" relevant period of vacancy ", in relation to any relevant hereditament, means, subject to paragraph 1(4) of this Schedule, any period beginning with the day following the end of a period of three months during which the hereditament has been continuously unoccupied and ending with the day preceding that on which the hereditament becomes or next becomes occupied or ceases to exist;

and references to a newly erected building or dwelling-house include references to a building or dwelling-house produced by the structural alteration of a building included in a relevant hereditament which by virtue of paragraph 10 of this Schedule has ceased or will cease to exist on the completion of the structural alteration and, in relation to a building or dwelling-house so produced, references to erection of a building shall be construed as references to the structural alteration producing it.