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## SCHEDULES

### SCHEDULE 1

Section 17.

#### RATING OF UNOCCUPIED PROPERTY.

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

- 1 (1) Where, in the case of any rating area in which, by virtue of a resolution under section 17 of this Act, this Schedule is in operation, any relevant hereditament in that area is unoccupied for a continuous period exceeding three months, the owner shall, subject to the provisions of this Schedule, be rated in respect of that hereditament for any relevant period of vacancy ; and the provisions of this Act shall apply accordingly as if the hereditament were occupied during that relevant period of vacancy by the owner.
- (2) Subject to the provisions of this Schedule, the amount of any rates payable by an owner in respect of a hereditament by virtue of this paragraph shall be one-half of the amount which would be payable if he were in occupation of the hereditament; and no reduction shall be made under section 48 of this Act in respect of any rates so payable.
- (3) Where a relevant hereditament which is unoccupied becomes occupied on any day and becomes unoccupied again on the expiration of a period of less than six weeks beginning with that day, then, for the purpose of ascertaining any period of three months during which the hereditament has been continuously unoccupied and any relevant period of vacancy in respect of the hereditament, it shall be deemed to have remained unoccupied on that day and during that period.
- (4) In relation to a relevant hereditament which is a newly-erected dwelling-house within the meaning of this Schedule, the foregoing provisions of this paragraph and the definition of " relevant period of vacancy " in paragraph 15 of this Schedule shall have effect as if for any reference to three months there were substituted a reference to six months.
- 2 No rates shall be payable under paragraph 1 of this Schedule in respect of a hereditament for, or for any part of the three months beginning with the day following the end of, any period during which—
- (a) the owner is prohibited by law from occupying the hereditament or allowing it to be occupied ;
  - (b) the hereditament is kept vacant by reason of action taken by or on behalf of the Crown or any local or public authority with a view to prohibiting the occupation of the hereditament or to acquiring it;
  - (c) the hereditament is the subject of a building preservation order under section 30 of the Town and Country Planning Act 1962, or is included in a list compiled or approved under section 32 of that Act, or is notified to the rating authority by the Minister as a building of architectural or historic interest;

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- (d) the hereditament is the subject of a preservation order or an interim preservation notice under the Ancient Monuments Acts 1913 to 1953, or is included in a list published by the Minister of Public Building and Works under those Acts ;
  - (e) an agreement is in force with respect to the hereditament under section 56(1)(a) of this Act; or
  - (f) the hereditament is held for the purpose of being available for occupation by a minister of religion as a residence from which to perform the duties of his office.
- 3      The Minister may by regulations provide that rates shall not be payable under paragraph 1 of this Schedule in respect of hereditaments of such descriptions as may be prescribed by the regulations or in such circumstances as may be so prescribed and the regulations may make different provision for hereditaments of different descriptions and for different circumstances.
- 4      Section 40 of this Act shall apply in relation to any relevant hereditament to which that section applied when it was last occupied as if it were used for the purpose for which it was then used.

*Determination of rateable values*

- 5      (1) Subject to the provisions of this Schedule, the rateable value of a hereditament for the purposes of paragraph 1 thereof shall be the rateable value ascribed to it in the valuation list in force for the area in which the hereditament is situated or, if the hereditament is not included in that list, the first rateable value subsequently ascribed to the hereditament in a valuation list in force for that area.
- (2) If the relevant period of vacancy in respect of a hereditament begins before and ends at or after the time when a new valuation list comes into force for the area of the rating authority and the hereditament is not included in the previous valuation list, then—
- (a) the valuation officer shall, at the request of the rating authority or the owner of the hereditament, certify to that authority the rateable value which in his opinion would (in accordance with section 20 of this Act) have been ascribed to the hereditament if it had been included in the previous list by alteration of that list;
  - (b) the provisions of Part V of this Act shall apply in relation to any such certificate as if it were a proposal by the valuation officer for the alteration of a valuation list; and
  - (c) for the purposes of the liability of the owner to be rated in respect of so much of the relevant period of vacancy as fell before the coming into force of the new valuation list, the rateable value of the hereditament shall be taken to be the value as settled in pursuance of the certificate and any proceedings consequent thereon.
- (3) Where two or more persons are or have been severally entitled to possession of different parts of any property which is included in a valuation list as a hereditament or to which a certificate under sub-paragraph (2) of this paragraph relates and any of those parts—
- (a) consists of property suitable for inclusion in a valuation list as a separate hereditament; and
  - (b) would be a relevant hereditament if it were included in a valuation list as a separate hereditament,

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the part may be treated as a relevant hereditament for the purposes of this Schedule and the valuation officer may give such directions as he thinks fit for apportioning between those parts the rateable value ascribed to the property by the list or certificate aforesaid.

- 6 (1) A rating authority may request the valuation officer to make a proposal for including in the valuation list in force for their area any unoccupied building in their area (together with any garden, yard, court or other land intended for use for the purposes of the building) which in their opinion is, or when completed will be, a newly erected dwelling-house ; and if the valuation officer thinks fit to comply with the request he may make a proposal for including the building (together with any such garden, yard, court or other land as aforesaid) as a dwelling-house in that list and for ascribing to it in the list such values as he considers are appropriate or will be appropriate when the building is completed.
- (2) Where such a request is made by a rating authority and the valuation officer serves notice in writing by post or otherwise on the authority stating that he does not propose to comply with the request, the rating authority may, if they think fit, within the period of twenty-eight days beginning with the date of service of the notice, make a proposal for including the building and any other land to which the request relates as a dwelling-house in the list aforesaid and for ascribing to it in the list such values as the authority consider are appropriate or will be appropriate when the building is completed.
- (3) Where a new valuation list is prepared for any area, the valuation officer shall include in the list as transmitted to the rating authority—
- (a) any dwelling-house included in the current list for that area in pursuance of a proposal under sub-paragraph (1) or (2) of this paragraph ; and
  - (b) any building (with or without other land) in respect of which a proposal for its inclusion in the current list as a dwelling-house has been made by him under the said sub-paragraph (1) and has not been settled,
- and if any such proposal is made by him after the new list has been so transmitted, shall cause that list to be altered so as to include the building (with or without other land) as a dwelling-house in the new list.
- (4) Where a newly erected dwelling-house is first occupied after its completion and a rateable value has, in pursuance of the foregoing provisions of this paragraph, previously been ascribed to it in the valuation list currently in force for the area in which it is situated, any different rateable value subsequently ascribed to it in that list and which, apart from this sub-paragraph, would have effect from the date when the dwelling-house is first occupied as aforesaid shall be deemed to have effect from the date on which the current list came into force or the date from which the previous rateable value had effect, whichever is the later.

*Completion of newly erected or altered buildings*

- 7 For the purposes of paragraph 1 of this Schedule, a newly erected building which is not occupied on the date determined under the subsequent provisions of this Schedule as the date on which the erection of the building is completed shall be deemed to become unoccupied on that date.
- 8 (1) Where a rating authority are of opinion—
- (a) that the erection of a building within their area has been completed ; or

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- (b) that the work remaining to be done on a building within their area is such that the erection of the building can reasonably be expected to be completed within three months,
- and that the building is, or when completed will be, comprised in a relevant hereditament, the authority may serve on the owner of the building a notice (hereafter in this paragraph referred to as " a completion notice ") stating that the erection of the building is to be treated for the purposes of this Schedule as completed on the date of service of the notice or on such later date as may be specified by the notice.
- (2) If a person on whom a completion notice is served agrees in writing with the authority by whom the notice was served that the erection of the building to which the notice relates shall be treated for the purposes of this Schedule as completed on a day specified by the agreement, it shall be treated for those purposes as completed on that day and the notice shall be deemed to be withdrawn.
- (3) Where a rating authority has served a completion notice on any person, the authority may withdraw the notice by a subsequent notice served on that person; and a notice under this sub-paragraph may be served—
- (a) at any time before an appeal in pursuance of sub-paragraph (4) of this paragraph is brought against the completion notice; and
  - (b) with the agreement of the person aforesaid, at any time thereafter and before the appeal is determined.
- (4) A person on whom a completion notice is served may, during the period of twenty-one days beginning with the date of service of the notice, appeal to the county court against the notice on the ground that the erection of the building to which the notice relates has not been or, as the case may be, cannot reasonably be expected to be completed by the date specified by the notice.
- (5) If a completion notice served in respect of a building is not withdrawn and no appeal in pursuance of sub-paragraph (4) of this paragraph is brought against the notice or such an appeal is abandoned or dismissed, the erection of the building shall be treated for the purposes of this Schedule as completed on the date specified by the notice; and if the notice is not withdrawn and such an appeal is brought and is not abandoned or dismissed, the erection of the building shall be treated for those purposes as completed on such date as the court shall determine.
- (6) A notice under this paragraph may, without prejudice to any other mode of service, be served on any person—
- (a) by sending it in a prepaid registered letter, or by the recorded delivery service, addressed to that person at his usual or last known place of abode, or, in a case where an address for service has been given by that person, at that address ; or
  - (b) in the case of an incorporated company or body, by delivering it to the secretary or clerk of the company or body at their registered or principal office, or sending it in a prepaid registered letter, or by the recorded delivery service, addressed to the secretary or clerk of the company or body at that office ; or
  - (c) where the name or address of that person cannot be ascertained after reasonable inquiry, by addressing it to him by the description of " owner " of the building (describing it) to which the notice relates and by affixing it to some conspicuous part of the building.

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- 9 In the case of a building to which work remains to be done of a kind which is customarily done to a building of the type in question after the erection of the building has been substantially completed, it shall be assumed for the purposes of paragraph 8 of this Schedule that the erection of the building has been or can reasonably be expected to be completed at the expiration of such period beginning with the date of its completion apart from the work as is reasonably required for carrying out the work.
- 10 Where by reason of the structural alteration of any building a relevant hereditament becomes or becomes part of a different hereditament or different hereditaments, the relevant hereditament shall be deemed for the purposes of this Schedule to have ceased to exist on the date (as determined in pursuance of the foregoing provisions of this Schedule) of the completion of the structural alteration and, in particular, to have been omitted on that date from any valuation list in which it is then included; but nothing in this paragraph shall be construed as affecting any liability for rates under paragraph 1 of this Schedule in respect of the hereditament for any period before that date.

*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.

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- 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 subparagraph (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 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.