



General Rate Act 1967

1967 CHAPTER 9

PART III

LIABILITY, VALUATION, RELIEFS, ETC.

Valuation of hereditaments—general provisions

24 Buildings occupied in parts.

Where a building which was constructed or has been adapted—

- (a) for the purposes of a single dwelling; or
- (b) as to part thereof for such purposes and as to the remainder thereof for any purpose other than that of a dwelling,

is occupied in parts, the valuation officer, in preparing a new valuation list or in altering a current valuation list, may, if he thinks fit, having regard to all the circumstances of the case, including the extent, if any, to which the parts separately occupied have been severed by structural alterations, treat the building or any portion thereof as a single hereditament, and a building or portion of a building so treated as a single hereditament shall, for the purposes of rating, be deemed to be a single hereditament in the occupation of the person who receives the rents payable in respect of the parts.