



# General Rate Act 1967

## 1967 CHAPTER 9

### PART III

LIABILITY, VALUATION, RELIEFS, ETC.

*Valuation of hereditaments—general provisions*

#### **25 Hereditaments which are partly occupied.**

- (1) If it appears to the rating authority that part of a hereditament included in the valuation list is unoccupied but will remain so for a short time only, the authority may request the valuation officer to apportion the rateable value of the hereditament between the occupied and unoccupied parts; and if the apportionment made by the valuation officer is agreed by the authority and the occupier, then as from—
  - (a) the date upon which the hereditament became partly occupied; or
  - (b) the commencement of the rate period in which the request was made,whichever is the later, until any of the unoccupied part is reoccupied or a further apportionment of the value of the hereditament takes effect under this subsection, the value apportioned to the occupied part shall be treated for rating purposes as if it were the value ascribed to the hereditament in the valuation list.
- (2) The foregoing subsection shall not apply in relation to any hereditament in the case of which, under section 55 or 56 of this Act, the owner is rated or has undertaken to pay the rates instead of the occupier, but shall apply in relation to a hereditament in the case of which, under the said section 56, the owner has undertaken to collect on behalf of the rating authority the rates due from the occupier.