



General Rate Act 1967

1967 CHAPTER 9

PART III

LIABILITY, VALUATION, RELIEFS, ETC.

Liability and valuation—special cases

26 **Agricultural premises.**

- (1) No agricultural land or agricultural buildings shall be liable to be rated or be included in any valuation list or in any rate.
- (2) The gross value for the purposes of section 19(2) of this Act of a house occupied in connection with agricultural land and used as the dwelling of a person who—
 - (a) is primarily engaged in carrying on or directing agricultural operations on that land ; or
 - (b) is employed in agricultural operations on that land in the service of the occupier thereof and is entitled, whether as tenant or otherwise, so to use the house only while so employed,shall, so long as the house is so occupied and used, be estimated by reference to the rent at which the house might reasonably be expected to let from year to year if it could not be occupied and used otherwise than as aforesaid.
- (3) In this section the expression " agricultural land "—
 - (a) means any land used as arable meadow or pasture ground only, land used for a plantation or a wood or for the growth of saleable underwood, land exceeding one quarter of an acre used for the purposes of poultry farming, cottage gardens exceeding one quarter of an acre, market gardens, nursery grounds, orchards or allotments, including allotment gardens within the meaning of the Allotments Act 1922, but does not include land occupied together with a house as a park, gardens (other than as aforesaid), pleasure grounds, or land kept or preserved mainly or exclusively for purposes of sport or recreation, or land used as a racecourse ; and for the purposes of this paragraph the expression "

Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.

- cottage garden " means a garden attached to a house occupied as a dwelling by a person of the labouring classes; and
- (b) includes land occupied with, and used solely in connection with the use of, such a building as is mentioned in subsection (4) (b) of this section.
- (4) In this section, the expression " agricultural buildings "—
- (a) means buildings (other than dwellings) occupied together with agricultural land or being or forming part of a market garden, and in either case used solely in connection with agricultural operations thereon; and
- (b) includes a building which is used solely in connection with agricultural operations carried on on agricultural land and which is occupied either—
- (i) by the occupiers of all that land ; or
- (ii) by individuals who are appointed by the said occupiers for the time being to manage the use of the building and of whom each is an occupier of some of the land or a member of the board of directors or other governing body of such an occupier who is a body corporate,
- where the number of occupiers of all the said land does not exceed twenty-four (two or more persons occupying jointly being counted as one, but as a separate person from any of them who are occupying any of the land severally).