



General Rate Act 1967

1967 CHAPTER 9

PART III

LIABILITY, VALUATION, RELIEFS, ETC.

Liability and valuation—special cases

27 Land used as plantation, etc.

- (1) Where any land, not being agricultural land, and not being subject to any right of common, is used for a plantation or a wood or for the growth of saleable underwood, the rateable value of the land shall be estimated in accordance with subsections (2) to (4) of this section.
- (2) If the land is used only for a plantation or a wood, the rateable value shall be estimated as if the land, instead of being a plantation or a wood, were let and occupied in its natural and unimproved state.
- (3) If the land is used for the growth of saleable underwood, the rateable value shall be estimated as if the land were let for that purpose.
- (4) If the land is used both for a plantation or a wood and for the growth of saleable underwood, the rateable value shall be estimated either as if the land were used only for a plantation or a wood, or as if the land were used only for the growth of the saleable underwood growing thereon, as the valuation officer may determine.