



# General Rate Act 1967

## 1967 CHAPTER 9

### PART III

#### LIABILITY, VALUATION, RELIEFS, ETC.

##### *Premises used for public purposes*

#### **37 Hereditaments occupied by or on behalf of Crown.**

- (1) Where any hereditament is occupied by or on behalf of the Crown for public purposes—
  - (a) gross value shall be determined or entered in the valuation list in respect of the hereditament; and
  - (b) if any contribution is made by the Crown in aid of rates in respect of the hereditament, there shall be entered in the valuation list as representing its rateable value the value upon which that contribution is computed ; and, subject to subsection (2) of this section, the value so entered, or the amount of the contribution, as the case may be, shall be taken into account for the purpose of ascertaining totals or the proceeds of any rate, but the entry shall not affect any question as to contributions to be made by the Crown in respect of rates.
- (2) Where such a contribution as aforesaid is made for the year beginning with the date of the coming into force of a new valuation list for the rating area in which the hereditament is situated (in this subsection referred to as " the first year of the new list ")—
  - (a) if the contribution is subsequently revised before the end of the year next following the first year of the new list, the amount to be taken into account for the purpose of ascertaining the proceeds of any rate for the first year of the new list shall be the amount of the contribution as revised, notwithstanding that the revision is made after the end of the last-mentioned year;
  - (b) if, in the case of a contribution in respect of a hereditament which was occupied by or on behalf of the Crown for public purposes at the time when the new valuation list came into force, the contribution as originally made, or as subsequently revised as mentioned in paragraph (a) of this subsection,

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is computed on a value which differs from (the value shown in the list when it came into force, then, subject to paragraphs (c) and (d) of this subsection, the value on which the contribution is so computed shall, for the purpose of ascertaining totals, be deemed to have been shown in the list, as representing the rateable value of the hereditament, as from the time when the list came into force, instead of the value actually shown in the list at that time ;

- (c) if, in a case falling within paragraph (b) of this subsection, the difference between the values mentioned in that paragraph is wholly attributable to a structural alteration or other event which has taken place since the time when the new list came into force, that paragraph shall not apply ;
- (d) if, by reason of one or more structural alterations or other events which have taken place since the new list came into force, the contribution as originally made, or as subsequently revised, is computed on two or more different values, then—
  - (i) any of those values which is referable to a period subsequent to such an alteration or event shall be disregarded for the purpose of ascertaining totals for the first year of the new list; and
  - (ii) the value referable to the period before the alteration or event (or the earliest of them, if more than one) shall for that purpose be deemed to have been shown in the new list, as representing the rateable value of the hereditament, as from the time when the list came into force, instead of the value actually shown in the list at that time,

but nothing in paragraph (c) or (d) of this subsection shall affect the ascertainment of totals for any year subsequent to the first year of the new list.