



General Rate Act 1967

1967 CHAPTER 9

PART V

VALUATION LISTS

Alterations of current valuation list

79 Effect of alterations to valuation list made in pursuance of proposals.

- (1) Subject to subsection (2) of this section and to the following provisions of this Act, namely, paragraph 6(4) of Schedule 1, paragraph 5(4) of Schedule 4, paragraph 8(4) of Schedule 5, paragraphs 10(6) and 13 of Schedule 6 and paragraphs 14(6) and 15 of Schedule 7, where an alteration is made in a valuation list by virtue of sections 71 to 78 of this Act, then, in relation to any rate current at the date when the proposal in pursuance of which the amendment so made was served on the valuation officer, or, where the proposal was made by the valuation officer, current at the date when notice of the proposal was served on the occupier of the hereditament in question, that alteration shall be deemed to have had effect as from the commencement of the period in respect of which the rate was made, and shall, subject to the provisions of this section, have effect for the purposes of any subsequent rate.
- (2) Notwithstanding anything in subsection (1) of this section, where an alteration in the valuation list—
 - (a) consists of the inclusion in the valuation list of a newly erected or newly constructed hereditament or an altered hereditament which has been out of occupation on account of structural alterations; or
 - (b) is made by reason of any of the events specified in section 68(4)(b) to (h) of this Act,the alteration shall have effect only as from the date when the new or altered hereditament comes into occupation or as from the happening of the event by reason of which the alteration is made as the case may be.
- (3) Where, in the case of an alteration made in a valuation list by virtue of the said sections 71 to 78, the alteration affects the amount of any rate levied in respect of any

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hereditament in accordance with the list, then, subject to subsection (4) of this section, the difference—

- (a) if too much has been paid, shall be repaid or allowed; or
- (b) if too little has been paid, shall be paid and may be recovered as if it were arrears of the rate.

(4) No liability shall be imposed or right conferred on any person by virtue of subsection (3) of this section to pay or receive the difference referred to in that subsection if that person had ceased to occupy or own the hereditament in question before—

- (a) the date when the proposal in pursuance of which the alteration in the valuation list was made was served on the valuation officer; or
- (b) if the proposal was made by the valuation officer, the date when notice thereof was served on the occupier of the hereditament.