

SCHEDULES

FIRST SCHEDULE

Section 2.

AMENDMENT OF SECTION FORTY-ONE OF LOCAL GOVERNMENT ACT, 1948

PART I

Subsections (1) to (3) as amended by this Act

- “(1) Every proposal must—
- (a) be made in writing and, except where it is made by the valuation officer, be served on the valuation officer;
 - (b) specify the grounds on which the proposed alteration is supported;
 - (c) comply with any requirements of any regulations made by the Minister with respect to the form of proposals and otherwise with respect to the making thereof.
- (2) The valuation officer shall, within twenty-eight days after the date on which a proposal is served on him, or within seven days after the date on which a proposal is made by him, as the case may be, transmit a copy thereof, together with a statement in writing of the right of objection conferred by the subsequent provisions of this section, to each of the following persons, not being the maker of the proposal, that is to say—
- (a) the occupier of the hereditament to which the proposal relates; and
 - (b) the rating authority for the area in which the hereditament in question is situated.
- (3) Any of the following persons, that is to say, the owner or occupier of the whole or any part of a hereditament to which a proposal relates or the rating authority for the area in which the hereditament is situated may, within twenty-eight days from the date on which notice is served under subsection (2) of this section on the occupier or, in the case of the rating authority (where they are not the occupier), on the rating authority, serve on the valuation officer notice in writing of objection to the proposal, and the valuation officer shall, within twenty-eight days of the date on which a notice of objection is served on him, transmit a copy thereof to the maker of the proposal.”

PART II

Provisions substituted for subsections (4) to (7)

- “(4) Where in the case of a proposal—
- (a) no notice of objection is served within the time limited by the last preceding subsection, or every such notice is unconditionally withdrawn, and
 - (b) either the proposal was made by the valuation officer or he is satisfied that the proposal is well-founded,

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the valuation officer shall cause the valuation list to be altered so as to give effect to the proposal.

(5) Where the conditions specified in the last preceding subsection are not fulfilled in the case of a proposal, but—

- (a) all the persons whose agreement is requisite agree on an alteration of the list (whether the alteration is that specified in the proposal or another alteration), and
- (b) the agreement is reached without, or before the determination of, any appeal to a local valuation court, or reference to arbitration, with respect to an objection to the proposal,

the valuation officer shall cause that alteration to be made in the list.

(6) In the case of a proposal to which neither of the two last preceding subsections applies.

- (a) if notice of objection to the proposal has been served and not unconditionally withdrawn, and the proposal is not withdrawn, the valuation officer may, at any time within the period of six months beginning with the relevant date, and shall, not later than the end of that period, transmit a copy of the proposal, and of every notice of objection thereto which has not been unconditionally withdrawn, to the clerk to the appropriate local valuation panel;
- (b) if the proposal was made otherwise than by the valuation officer, he may, at any time within the period of five months beginning with the relevant date, give notice in writing to the person who made the proposal that he objects to the proposal, and that the said person, if he does not withdraw the proposal within fourteen days, will be treated as intending to appeal against the valuation officer's objection to the proposal;
- (c) not less than fourteen nor more than twenty-eight days after the valuation officer has given a notice under the last preceding paragraph, he shall, unless the proposal has then been withdrawn, transmit a copy of the proposal to the clerk to the appropriate local valuation panel, together with a copy of the notice under the last preceding paragraph, and of any notice of objection to the proposal which has been served under subsection (3) of this section and has not been unconditionally withdrawn;
- (d) if at the end of the period of six months beginning with the relevant date the valuation officer has not given a notice under paragraph (b) of this subsection, and no notice of objection under subsection (3) of this section has been served, or every such notice of objection has been unconditionally withdrawn, then the valuation officer shall be taken to be satisfied that the proposal is well-founded, and subsection (4) of this section shall apply accordingly.

(7) Where, in accordance with the last preceding subsection, the valuation officer transmits a copy of a proposal to the clerk to a local valuation panel.—

- (a) he shall forthwith notify the fact that he has done so to the person who made the proposal, to any person who served a notice of objection of which a copy is transmitted with the copy of the proposal, and to the rating authority; and
- (b) the transmission of a copy of a proposal under the last preceding subsection shall have effect as an appeal to a local valuation court, by the person who made the proposal, against every objection (whether of the valuation officer or of any other person) signified by a notice of which a copy is transmitted with the copy of the proposal.

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(8) The persons whose agreement is requisite for the purposes of paragraph (a) of subsection (5) of this section are—

- (a) the valuation officer;
- (b) the person who made the proposal, where the proposal was not made by the valuation officer;
- (c) any person who has served, and has not unconditionally withdrawn, a notice of objection to the proposal;
- (d) the occupier of the hereditament to which the proposal relates, if he is not included by virtue of either of the two last preceding paragraphs; and
- (e) the rating authority (if not included by virtue of any of the preceding paragraphs), unless they have notified the valuation officer that they do not desire to be included by virtue of this paragraph, either generally or as respects a class of hereditaments which includes the hereditament to which the proposal relates;

and for the purposes of subsection (6) of this section the appropriate local valuation panel is the local valuation panel from the members of which the local valuation court which is to hear the appeal falls to be constituted, and the relevant date—

- (i) in the case of a proposal made by the valuation officer, is the date on which the proposal was made, and
- (ii) in the case of any other proposal, is the date on which the proposal was served on the valuation officer.”

SECOND SCHEDULE

Section 5.

DEDUCTIONS FROM GROSS VALUE

| (1) Gross value | (2) Deduction from gross value outside London | (3) Deduction from gross value in London |
|--------------------------------------|--|---|
| Not exceeding £15 | 40 per cent. of the gross value. | 40 per cent. of the gross value. |
| Exceeding £15 but not exceeding £20 | £6 together with 30 per cent. of the amount by which the gross value exceeds £15. | £6 together with 30 per cent. of the amount by which the gross value exceeds £15. |
| Exceeding £20 but not exceeding £40 | £7, or 25 per cent. of the gross value, whichever is the greater. | £7 together with 25 per cent. of the amount by which the gross value exceeds £20. |
| Exceeding £40 but not exceeding £100 | £10, or 20 per cent. of the gross value, whichever is the greater. | £12 together with 20 per cent. of the amount by which the gross value exceeds £40. |
| Exceeding £100 | £20 together with 16f per cent. of the amount by which the gross value exceeds £100. | £24, or £20 together with 16 2/3 per cent. of the amount by which the gross value exceeds £100, whichever is the greater. |

Status: This is the original version (as it was originally enacted).

THIRD SCHEDULE

Section 6.

NEW PROVISIONS FOR RATING GAS BOARDS

PART I

Calculation of rateable value on which rates are to be assessed

- 1 The provisions of this Part of this Schedule shall have effect for the purpose of calculating, for any rate period, the rateable value of the hereditament which a Gas Board is to be treated as occupying as mentioned in subsection (1) of section six of this Act.
- 2 (1) As soon as may be after the passing of this Act, the Minister shall issue to each Gas Board a certificate specifying the amount which, for the purposes of this Part of this Schedule, is to be the Board's basic total of rateable values.
- (2) In determining that amount, in the case of a Gas Board, the Minister shall have regard to the aggregate of the rateable values, on the first day of May, nineteen hundred and forty-nine, of the premises, other than excepted premises, which were occupied by the Board on that day, subject to any such adjustment of that aggregate as, in the case of that Board, the Minister may consider appropriate in view of—
- (a) any determination, under section eighteen of the Gas Act, 1948, whereby premises, which were not occupied by the Board on that day, vested in the Board by virtue of that Act, or whereby premises which were occupied by the Board on that day vested in another person, or
 - (b) any transfer of property between that Board and another Gas Board in pursuance of an order under section six or section twenty-four of that Act, or
 - (c) any other circumstances appearing to the Minister to be relevant in the case of that Board.
- 3 (1) As soon as may be after the passing of this Act, the Minister of Fuel and Power shall issue to each Gas Board a certificate specifying the number which, for the purposes of this Part of this Schedule, is to be the Board's standard number of therms.
- (2) The number so certified, in the case of any Board, shall be the total number of therms estimated by the said Minister to have been supplied, in the year beginning with the first day of April, nineteen hundred and forty-eight, to consumers in the area of that Board, by persons any of whose property or rights vested in any Gas Board by virtue of the Gas Act, 1948.
- 4 (1) For each year beginning after the thirty-first day of March, nineteen hundred and fifty-six, each Gas Board's basic total of rateable values shall be adjusted and apportioned in accordance with the following provisions of this paragraph.
- (2) For each such year each Gas Board shall—
- (a) estimate the total number of therms supplied by the Board in the penultimate year to consumers in their area, and
 - (b) calculate and certify the amount by which that total exceeds, or falls short of, the Board's standard number of therms;
- and the Board's basic total of rateable values shall be adjusted for that year by multiplying it by the fraction of which—

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- (i) the numerator is the Board's standard number of therms increased by one-fifth of the said excess, or, as the case may be, decreased by one-fifth of the said deficiency, and
 - (ii) the denominator is the Board's standard number of therms.
- (3) The said basic total, as adjusted for any year under the last preceding sub-paragraph, shall be apportioned for that year among all the rating areas in which any therms were supplied by the Board to consumers, or manufactured by the Board, in the penultimate year; and the proportion of the adjusted total to be allocated to any one of those areas shall be ascertained by multiplying the adjusted total by the fraction of which—
 - (a) the numerator is the number of therms supplied by the Board to consumers in that area in the penultimate year, as estimated and certified by the Board, plus nine-tenths of the number of therms (if any) manufactured in that area by the Board in the penultimate year, as so estimated and certified, and
 - (b) the denominator is the total number of therms supplied by the Board to consumers in the area of the Board in the penultimate year, as estimated and certified by the Board, plus nine-tenths of the total number of therms manufactured by the Board in the penultimate year, as so estimated and certified.
- 5 The amount which, in accordance with the last preceding paragraph, is allocated for any year to a rating area, in the case of a Gas Board, shall be the rateable value of the hereditament which that Board is to be treated as occupying in that area for any rate period consisting or forming part of that year.

PART II

Supplementary Provisions

- 6 As respects each rating area in which a Gas Board will fall to be treated as occupying, during any rate period, a hereditament of a rateable value calculated in accordance with Part I of this Schedule, it shall be the duty of the Board, before the end of the month of October preceding the beginning of that period, to transmit to the rating authority for that area, and to the valuation officer for that area, a statement setting out particulars of all the matters estimated, calculated and certified for the purpose of computing the rateable value of that hereditament.
- 7 On receipt of a statement under the last preceding paragraph, the valuation officer shall calculate the rateable value of the hereditament which the Gas Board are to be treated as occupying during the rate period in question, and shall notify the amount of that rateable value to the rating authority before the end of the month of December preceding the beginning of that rate period.
- 8 The duty imposed on a Gas Board by paragraph 6 of this Schedule shall be enforceable by mandamus at the instance of the rating authority or of the valuation officer; and the duty imposed on the valuation officer by the last preceding paragraph shall be enforceable by mandamus at the instance of the rating authority.
- 9 Where the valuation officer for a rating area notifies the amount of a rateable value to the rating authority, in respect of a Gas Board, in accordance with paragraph 7 of this Schedule,—

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- (a) the rating authority, in making and levying any rate for a rate period to which the notification relates, and in compiling any rate book relating to such a rate, shall include the Gas Board as the occupiers of a hereditament of that rateable value; and
- (b) the valuation officer, at or as soon as may be after the beginning of the year consisting of or comprising any such rate period, shall cause such alterations (if any) to be made in the valuation list for that area as may be requisite for showing the Gas Board in the list as the occupiers of a hereditament of that rateable value; and if any such alteration is made after the beginning of the year, it shall be treated as having been made at the beginning of the year:

Provided that, if the year referred to in sub-paragraph (b) of this paragraph is a year beginning with the date on which a new valuation list for that area comes into force, that sub-paragraph shall not apply, but the valuation officer shall include the Gas Board in the list as the occupiers of a hereditament of the said rateable value.

- 10 No proposal shall be made under Part III of the Act of 1948 for the alteration of a valuation list in so far as it relates to a hereditament included in the list by virtue of the last preceding paragraph.
- 11 The valuation officer for a rating area shall from time to time—
- (a) cause such alterations to be made in the valuation list for that area as may be requisite for deleting from the list any hereditament which, by virtue of subsection (2) of section six of this Act, is not liable to be rated ;
 - (b) make such proposals, under Part III of the Act of 1948, as may be requisite for excluding from the list any premises which form part of a hereditament shown in the list and which, by virtue of that subsection, are not liable to be rated, and for including in the list, as one or more separate hereditaments, so much of any such hereditament as remains liable to be rated;
 - (c) make such proposals under the said Part III as may be requisite for altering the list in consequence of any event whereby premises cease to be within the exemption from rating conferred by subsection (2) of section six of this Act.
- 12 (1) The provisions of this paragraph shall have effect in the case of a Gas Board, where gas is manufactured by the Board in a gasworks which is situated partly in one rating area and partly in one or more other rating areas.
- (2) For the purposes of subsection (1) of section six of this Act, the Gas Board shall be treated as manufacturing gas in each of the rating areas in which a part of the gasworks is situated, notwithstanding that no gas is actually manufactured in one or more of those areas.
- (3) For the purposes of paragraph 4 of this Schedule, the gas manufactured in the gasworks in any year shall be treated as apportioned between all the rating areas in which parts of the gasworks are situated, in such proportions as may be agreed between the rating authorities of those areas and the Gas Board:

Provided that if any apportionment required by this sub-paragraph, for the purpose of apportioning the Board's adjusted total of rateable values for any year, has not been agreed between the rating authorities and the Board before the end of the month of September preceding the beginning of that year, the apportionment required by this sub-paragraph shall be made by the Minister and notified by him to the rating authorities and to the Board as soon as may be after the end of that month.

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- (4) In this paragraph " gasworks " means any group of premises within one curtilage which is occupied by a Gas Board for the purposes of the manufacture of gas:

Provided that a group of premises shall not be treated as being otherwise than within one curtilage by reason only that it is traversed by a public highway.

- 13 The powers conferred on the Minister of Fuel and Power by subsection (6) of section six of the Gas Act, 1948, and by subsection (3) of section twenty-four of that Act (which authorise that Minister, in an order varying the area of a Gas Board, or transferring property between Gas Boards, to provide for certain matters arising out of the variation or transfer) shall include power, by an order made thereunder, to modify the application of Part I of this Schedule, and the preceding provisions of this Part of this Schedule, in the case of any Gas Board affected by the order.
- 14 In this Part of this Schedule references to the valuation officer for a rating area are references to any person who is the valuation officer in relation to the valuation list for that area.

FOURTH SCHEDULE

Sections 6, 14, 17.

TRANSITIONAL PROVISIONS RELATING TO GAS BOARDS

- 1 For the purposes of the levying of rates on Gas Boards for any rate period beginning after the thirty-first day of March, nineteen hundred and forty-nine, and before the first day of April, nineteen hundred and fifty-two,—
- (a) any alteration made in a valuation list after the eighteenth day of March, nineteen hundred and fifty-five, shall be disregarded, and
 - (b) without prejudice to any alteration made on or before that day, no effect shall be given after the passing of this Act to any proposal for altering a valuation list.
- 2 (1) For the purposes of the levying of rates by a rating authority on a Gas Board for any rate period beginning after the thirty-first day of March, nineteen hundred and fifty-two, and before the first day of April, nineteen hundred and fifty-six, there shall be calculated what amount of rates would have been so leviable in the following circumstances, that is to say, if—
- (a) the provisions of section six of this Act, and of the Third Schedule to this Act, had been in operation during that rate period, and
 - (b) references in those provisions to the thirty-first day of March, nineteen hundred and fifty-six, had been references to the thirty-first day of March, nineteen hundred and fifty-two;

and, if the amount calculated in accordance with the preceding provisions of this subparagraph is less than the total amount of rates actually levied on the Board by that rating authority for that rate period, the difference shall be repaid or allowed, or, if the amount so calculated is greater than the amount actually levied, the difference shall be paid and may be recovered as if it were arrears of those rates:

Provided that, if the rates levied by the rating authority for the rate period in question included any charge imposed separately on a part of the rating area (whether by means of a special rate or as an additional item of the general rate), so much of any rates leviable on the Board as was attributable to that charge shall be disregarded in ascertaining the total amount of rates actually levied on the Board for that rate period.

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- (2) For the purpose of calculating what amount of rates would have been leviable for a rate period in the circumstances mentioned in the preceding sub-paragraph—
- (a) any certificate issued under Part I of the Third Schedule to this Act shall have effect as if it had been issued at the beginning of that rate period, and
 - (b) as regards any excepted premises which, in that rate period, formed part of a hereditament shown in the valuation list and which, if those circumstances had existed, would have fallen to be included in the list as a separate hereditament in accordance with paragraph 11 of the Third Schedule to this Act, any determination of value in consequence of a proposal made under that paragraph, if the proposal is made within twelve months after the passing of this Act, shall have effect as if that determination had been made at the beginning of that rate period.
- 3 (1) Paragraphs 6 to 8 of the Third Schedule to this Act shall apply for the purposes mentioned in sub-paragraph (1) of the last preceding paragraph, as if the circumstances mentioned in that sub-paragraph had existed, with the modification that anything required by those paragraphs to be done before the end of the month of October or December, as the case may be, shall be done as soon as may be after the passing of this Act.
- (2) In the application of paragraph 12 of the Third Schedule to this Act for the said purposes, sub-paragraph (3) of that paragraph shall apply with the substitution, for the words " before the end of the month of September preceding the beginning of that year " , of the words " within three months after the passing of this Act ", and for the words " after the end of that month ", of the words " after it has been made by him ".
- 4 If the rateable value by reference to which rates would have been leviable by a rating authority on a Gas Board for such a rate period as is mentioned in sub-paragraph (1) of paragraph 2 of this Schedule would, if the circumstances mentioned in that sub-paragraph had existed, have been greater or less than the rateable value, or aggregate of rateable values, by reference to which rates are or were so leviable apart from that sub-paragraph, then—
- (a) the former rateable value shall be treated as substituted for the latter rateable value, or aggregate of rateable values, for the purpose of calculating the amount of any Exchequer Equalisation Grant payable under Part I or Part II of the Act of 1948 in respect of that rate period, or any year comprising that rate period;
 - (b) any amount repayable or allowable to the Gas Board by the rating authority, or recoverable from the Board by that authority, by virtue of paragraph 2 of this Schedule, shall be subtracted from, or, as the case may be, added to, the proceeds of the rates leviable by that authority in respect of the year in which that amount is found to be so repayable, allowable or recoverable; and
 - (c) for the purposes of any power to issue precepts, or of calculating the amount of any Exchequer Equalisation Grant or other sum payable out of moneys provided by Parliament under any enactment, the amount of those proceeds, or the gross rate income for that year of the rating area of that authority, or of any part of that area, as the case may require, shall be treated as reduced or increased accordingly.
- 5 The last preceding paragraph shall apply in relation to payments under section ten of the Act of 1948 (which relates to payments by the London County Council

to metropolitan boroughs) as that paragraph applies in relation to Exchequer Equalisation Grants.

FIFTH SCHEDULE

Section 8.

ADJUSTMENT OF RATES PAYABLE BY CHARITABLE AND OTHER ORGANISATIONS

- 1 (1) The provisions of this Schedule shall have effect for the purposes of subsection (2) of section eight of this Act (in this Schedule referred to as " the principal section ").
- (2) In this Schedule " the first year of the new list", in relation to a hereditament, has the same meaning as in the principal section, and " the last year of the old list" means the year immediately preceding the beginning of the first year of the new list.
- 2 If, by reason of any structural alteration or other event occurring in the case of a hereditament after the beginning of the last year of the old list, an alteration has been made (whether before or after the passing of this Act) in the valuation list in force in that year with respect to the rateable value of the hereditament, then, for the purposes of paragraph (a) of subsection (2) of the principal section, and for the purposes of the following provisions of this Schedule, any reference to the total amount of rates (including any special rates) which were charged or would have been chargeable in respect of the hereditament for that year, or for any part of that year, shall be construed as a reference to the total amount of such rates which would have been chargeable if the rateable value as so altered had been shown in the valuation list as from the beginning of that year.
- 3 If, by reason of any structural alteration or other event occurring in the case of a hereditament within the first year of the new list, an alteration is made in the valuation list with respect to the rateable value of the hereditament, and accordingly rates are charged in respect of the hereditament for that year partly by reference to one rateable value, for the period before that structural alteration or event, and partly by reference to another rateable value, for the period thereafter, then subsection (2) of the principal section shall not apply, but—
 - (a) the amount of rates chargeable in respect of the hereditament for the earlier of those periods shall not exceed the total amount of rates (including any special rates) which would have been chargeable in respect of the hereditament for a corresponding proportion of the last year of the old list; and
 - (b) if, by virtue of the preceding sub-paragraph, the amount of rates chargeable in respect of the hereditament for the period referred to in that sub-paragraph is less than it would have been apart from that sub-paragraph, the proportion by which it is thereby required to be reduced shall apply to the later of the two periods referred to in this paragraph, and to any year subsequent to the first year of the new list, and accordingly the amount of rates chargeable in respect of the hereditament for that later period, or for any such subsequent year, as the case may be, shall be reduced by that proportion.
- 4 Where, by virtue of the last preceding paragraph, subsection (2) of the principal section does not apply in the case of a hereditament, any reference in subsection (3) of that section to paragraph (b) of the said subsection (2) shall be construed as a reference to the corresponding provisions of the last preceding paragraph:

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Provided that a notice given for the purposes of the said subsection (3) shall not be invalid by reason only that it refers (expressly or by implication) to paragraph (b) of the said subsection (2) and not to the corresponding provisions of the last preceding paragraph.

- 5 (1) Where a hereditament is one to which the principal section applies for a part, but not the whole, of the first year of the new list, or of any subsequent year, the principal section, and the preceding provisions of this Schedule, shall have effect in relation to the hereditament subject to such modifications as may be requisite for securing—
- (a) that the amount of rates chargeable in respect of the hereditament shall not be reduced, and no remission or reduction of rates shall be granted in respect thereof, for that part of the year for which the hereditament is not a hereditament to which the principal section applies, and
 - (b) that any proportion by which the amount of rates chargeable in respect of the hereditament would (apart from this sub-paragraph) be required to be reduced shall be adjusted proportionately.
- (2) Where a hereditament was a hereditament to which the principal section applies (or would have been a hereditament to which it applied if it had then been in force) for a part, but not the whole, of the last year of the old list, the principal section, and the preceding provisions of this Schedule, shall have effect in relation to the hereditament subject to such modifications as may be requisite for securing that any amount calculated by reference to the rates which were or would have been chargeable in respect of the hereditament for that, year or a part of that year shall be adjusted proportionately to the part of that year first mentioned in this sub-paragraph.

SIXTH SCHEDULE

Section 10.

CONTRIBUTIONS IN AID OF RATES IN RESPECT OF POLICE PROPERTIES IN FIRST YEAR OF NEW VALUATION LIST

- 1 The provisions of this Schedule shall have effect where—
- (a) a contribution is made under section ten of this Act in respect of a hereditament which was occupied for the purposes of a police force on the date of the coming into force of the first new valuation list for the rating area in which the hereditament is situated, and
 - (b) the contribution is for the year beginning with that date (in this Schedule referred to as " the first year of the new list ").
- 2 Subject to the next following paragraph, the value entered in the valuation list in pursuance of subsection (2) of section ten of this Act shall, for the purpose of ascertaining totals, be deemed to have been shown in the list as from the time when the list came into force.
- 3 If, by reason of one or more structural alterations or other events which have taken place since the new valuation list came into force, the contribution is computed on two or more different values, then—
- (a) 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

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- (b) the value referable to the period before the alteration or event, or the earliest of them, as the case may be, shall 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.
- 4 Nothing in this Schedule shall affect the ascertainment of totals for any year subsequent to the first year of the new list.

SEVENTH SCHEDULE

Section 15.

CONSEQUENTIAL AND MINOR AMENDMENTS

PART I

Amendments of Local Government Act, 1948, effective for all purposes

| <i>Section of Act</i> | <i>Amendment</i> |
|-----------------------|--|
| Section 33 | The following subsection shall be substituted for subsection (3) :— “(3) In this Part of this Act the expression ' the valuation officer', in relation to a valuation list, means any officer of the Commissioners of Inland Revenue who is for the time being appointed by the Commissioners to be the valuation officer or one of the valuation officers, or to be the deputy valuation officer or one of the deputy valuation officers, in relation to that list.” |
| Section 34 | In subsection (1), after the words " rating area ", where those words first occur, there shall be inserted the words " (whether in London or elsewhere) ". |
| Section 39 | In subsection (2), after the word " Act ", there shall be inserted the words " or of the Rating and Valuation (Miscellaneous Provisions) Act, 1955 ". |
| Section 44 | At the end of subsection (3), the following proviso shall be added:— “Provided that such a court may, with the consent of all persons appearing before the court on the hearing of the appeal, consist of any two of the persons mentioned in paragraphs (a) and (b) of this subsection, so however that, if the |

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| <i>Section of Act</i> | <i>Amendment</i> |
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| Section 46 | <p>members of a court so constituted are unable to agree on a decision, the appeal shall be re-heard by another local valuation court.”</p> <p>In subsection (1), for the words " not more than two of the other members as deputy chairmen thereof," there shall be substituted the words " such number of the members as the scheme may provide as deputy chairmen thereof ".</p> |
| Section 48 | <p>In subsection (4), for the words from " incorporate in the list " to the end of the subsection there shall be substituted the words " cause the list to be altered accordingly ".</p> |
| Section 55 | <p>In subsection (1), after the words " eighteen pounds " there shall be inserted the words " for the words ' a higher limit of value' there shall be substituted the words ' a limit of value higher than thirteen pounds'. "</p> |
| Section 57 | <p>In subsection (1), for the words " or revising a draft" there shall be substituted the words " a new ".</p> |
| Section 58 | <p>In subsections (1) and (2), for the word " premises " there shall be substituted the words " hereditament or premises ".</p> |
| Section 67 | <p>In subsection (2), after the words " valuation officer ", there shall be inserted the words " or deputy valuation officer ".</p> |
| Section 144 | <p>In subsection (2), in paragraph (b) of the proviso, for the words " the first year in which the first new valuation list made under Part III of this Act is in force, and previous years," there shall be substituted the words " any year before that in which the first new valuation list made under Part III of this Act is in force " ; and at the end of the proviso the following paragraph shall be added:—</p> <p>“(c) where an alteration in a valuation list, with respect to a hereditament shown in the list when that list came into force, is made within the year at the beginning of which the list came into force, and (in accordance with section forty-two of this Act) the alteration has</p> |

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Section of Act

Amendment

effect as from the beginning of that year, or as from the beginning of a period falling within that year, the valuation list shall be deemed, for the purposes of this subsection, to have had effect as modified by that alteration as from the time when the list came into force.”

PART II

Amendment of Poor Rate Assessment and Collection Act, 1869, effective for all purposes

Section of Act

Amendment

Section 19

For the words from " in every case " to " instead of the occupier " there shall be substituted the words " subject to the provisions of subsection (4) of section four of the Rating and Valuation (Miscellaneous Provisions) Act, 1955 ".

PART III

Amendments of Local Government Act, 1948, effective only in relation to future valuation lists

Section of Act

Amendment

Section 42

In subsection (2), after paragraph (b), there shall be inserted the following paragraph:—
“(bb) is made by reason that a hereditament has become, or has ceased to be, a dwelling-house or a private garage or private storage premises (within the meaning of the Valuation for Rating Act, 1953), or by reason that a hereditament is used to a greater or lesser extent for the purposes of a private dwelling or private dwellings; or”
, and for paragraph (d) the following paragraph shall be substituted:—

Status: This is the original version (as it was originally enacted).

| <i>Section of Act</i> | <i>Amendment</i> |
|-----------------------|---|
| Section 48 | <p>“(d) is made by reason of any event whereby a hereditament, or part of a hereditament, becomes, or ceases to be, not liable to be rated; or”.</p> <p>The following subsection shall be substituted for subsection (1):—</p> <p>“(1) Where a copy of a proposal is transmitted to the clerk to a local valuation panel, and in accordance with the preceding provisions of this Part of this Act the transmission thereof has effect as an appeal to a local valuation court against an objection to the proposal, it shall be the duty of the chairman or a deputy chairman of that panel to arrange for the convening of such a court.”</p> |
| Section 51 | <p>For the words from " and shall be collected " to the end of the section there shall be substituted the words " and, subject to the provisions of subsection (7) of section one of the Rating and Valuation (Miscellaneous Provisions) Act, 1955, shall be collected and be recoverable accordingly ".</p> |
| Section 65 | <p>After the word " lists)" there shall be inserted the words " and subsection (3a) of that section (which relates to certain contributions made by the Crown in respect of such property) ".</p> |

PART IV

OTHER AMENDMENTS EFFECTIVE ONLY IN RELATION TO FUTURE VALUATION LISTS

The Rating and Valuation Act, 1925

In section sixty-four, in paragraph (b) of subsection (3), after the word " and " there shall be inserted the words " (subject to the next following subsection) " ; and after subsection (3) the following subsection shall be inserted:—

“(3A) Where such a contribution is made for the financial year beginning with the date of the coming into force of a new valuation list made under Part III of the Local Government Act, 1948, 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 financial year next following the first year of the new list, the amount to be taken into account

Status: This is the original version (as it was originally enacted).

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 the preceding paragraph, is computed on a value which differs from the value shown in the list when it came into force, then, subject to the two following paragraphs, 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 the last preceding paragraph, 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:

Provided that nothing in paragraphs (c) and (d) of this subsection shall affect the ascertainment of totals for any year subsequent to the first year of the new list.”

In subsection (2) of section sixty-nine, for the words " any rate in lieu of which a special rate under this Act is levied " there shall be substituted the words " any rate in lieu of which an amount is leviable together with, and as an additional item of, the general rate " and for the words " the special rate " there shall be substituted the words " the additional item thereof ".

The Tithe Act, 1936

In the Fifth Schedule, in paragraph 7, for the words " the special rates for such period as aforesaid levied " there shall be substituted the words " any amount leviable together with, and as an additional item of, the general rate for such period as aforesaid, being an amount so leviable " and, in proviso (b) to that paragraph, for the words " special rates " there shall be substituted the words " amounts leviable as aforesaid in parts of their area ".

Status: This is the original version (as it was originally enacted).

EIGHTH SCHEDULE

Section 15.

ENACTMENTS REPEALED

PART I

Repeals effective for all purposes

| Session and Chapter | Enactment Repealed | Extent of Repeal |
|------------------------|---------------------------------|--|
| 11 & 12 Geo. 6. c. 26. | The Local Government Act, 1948. | <p>In section thirty-three, in subsection (2), the words " or draft valuation list".</p> <p>In section thirty-four, in paragraph (a) of subsection (1), the words " outside London " and the word " and " in the second place where it occurs; and paragraph (b) of subsection (1).</p> <p>Sections thirty-five to thirty-eight.</p> <p>In section forty-four, in subsection (1), the words " against draft valuation lists and ".</p> <p>In section; forty-eight, in paragraph (e) of subsection (3), the words " in the case of an appeal against an objection ".</p> <p>Sections eighty-three and eighty-four.</p> <p>In section one hundred and forty-four, in subsection (9), the words " or draft valuation list", and the words " or draft list" in both places where they occur.</p> |

Status: This is the original version (as it was originally enacted).

PART II

Repeals effective only in relation to future valuation lists

| Session and Chapter | Enactment Repealed | Extent of Repeal |
|------------------------|--|---|
| 3 & 4 Will. 4. c. 30. | The Poor Rate Exemption Act, 1833. | The whole Act. |
| 32 & 33 Vict. c. 40. | The Sunday and Ragged Schools (Exemption from Rating) Act, 1869. | The proviso to section one. |
| 32 & 33 Vict. c. 67. | The Valuation (Metropolis) Act, 1869. | In section four, the definition of rateable value. In section fifty-one, the words from " and shall enter " to the end of the section. Section fifty-two. The Third Schedule. |
| 15 & 16 Geo. 5. c. 40. | The Valuation (Metropolis) Amendment Act, 1925. | The whole Act. |
| 15 & 16 Geo. 5. c. 90. | The Rating and Valuation Act, 1925. | In subsection (5) of section two, the words from " other than an amount" to " this Part of this Act." Section three. Subsection (3) of section four. Subsection (2) of section seven. In section sixty-nine, in subsection (2), paragraph (a) and the words " in any other case " in paragraph (c). |
| 18 & 19 Geo. 5. c. 8. | The Rating and Valuation Act, 1928. | Section two, and the First Schedule. |
| 18 & 19 Geo. 5. c. 44. | The Rating and Valuation (Apportionment) Act, 1928. | In section seven, paragraph (a) of subsection (1). |
| 22 & 23 Geo. 5. c. 18. | The Rating and Valuation Act, 1932. | The whole Act. |
| 23 & 24 Geo. 5. c. 51. | The Local Government Act, 1933. | In section one hundred and ninety, the proviso to subsection (3). In section two hundred and forty-four, in subsection (2), |

Status: This is the original version (as it was originally enacted).

| Session and Chapter | Enactment Repealed | Extent of Repeal |
|-----------------------------|-------------------------------------|--|
| 1 Edw. 8 & 1 Geo. 6. c. 60. | The Rating and Valuation Act, 1937. | the words " or of any special rate " and paragraph (c). The whole Act. |
| 11 & 12 Geo. 6. c. 26. | The Local Government Act, 1948. | In section fifty-three, the words " by means of an objection to the draft valuation list, or an appeal against that list, or ". In section sixty-three, in subsection (2), the words from " and every notice " to the end of the subsection. In section sixty-four, the word " appeal" in both places where it occurs. |
| 1 & 2 Eliz. 2. c. 42. | The Valuation for Rating Act, 1953. | In section four, paragraph (b) of subsection (4). |

TABLE OF STATUTES REFERRED TO IN THIS ACT

| Short Title | Session and Chapter |
|---|-------------------------------|
| Distress (Costs) Act, 1817 | 57 Geo. 3. c. 93. |
| Distress (Costs) Act, 1827 | 7 & 8 Geo. 4. c. 17. |
| Poor Rate Exemption Act, 1833 | 3 & 4 Will. 4. c. 30. |
| Distress for Rates Act, 1849 | 12 & 13 Vict. c. 14. |
| Poor Rate Assessment and Collection Act, 1869 | 32 & 33 Vict. c. 41. |
| Valuation (Metropolis) Act, 1869 | 32 & 33 Vict. c. 67. |
| Local Loans Act, 1875 | 38 & 39 Vict. c. 83. |
| Welsh Church Act, 1914 | 4 & 5 Geo. 5. c. 91. |
| Increase of Rent and Mortgage Interest (Restrictions) Act, 1920 | 10 & 11 Geo. 5. c. 17. |
| Rating and Valuation Act, 1925 | 15 & 16 Geo. 5. c. 90. |
| Land Drainage Act, 1930 | 20 & 21 Geo. 5. c. 44. |
| Rent and Mortgage Interest Restrictions (Amendment) Act, 1933 | 23 & 24 Geo. 5. c. 32. |
| Tithe Act, 1936 | 26 Geo. 5. & 1 Edw. 8. c. 43. |
| Public Health Act, 1936 | 26 Geo. 5. & 1 Edw. 8. c. 49. |
| Public Health (London) Act, 1936 | 26 Geo. 5. & 1 Edw. 8. c. 50. |

Status: This is the original version (as it was originally enacted).

| Short Title | Session and Chapter |
|---|------------------------|
| Increase of Rent and Mortgage Interest (Restrictions) Act, 1938 | 1 & 2 Geo. 6. c. 26. |
| Water Act, 1945 | 8 & 9 Geo. 6. c. 42. |
| Local Government Act, 1948 | 11 & 12 Geo. 6. c. 26. |
| National Assistance Act, 1948 | 11 & 12 Geo. 6. c. 29. |
| Gas Act, 1948 | 11 & 12 Geo. 6. c. 67. |
| Miscellaneous Financial Provisions Act, 1950 | 14 Geo. 6. c. 21. |
| Valuation for Rating Act, 1953 | 1 & 2 Eliz. 2. c. 42. |
| Local Government (Financial Provisions) (Scotland) Act, 1954 | 2 & 3 Eliz. 2. c. 13. |
| Housing Repairs and Rents Act, 1954 | 2 & 3 Eliz. 2. c. 53. |