

Rating and Valuation (Miscellaneous Provisions) Act 1955

1955 CHAPTER 9

1 New valuation lists

- (1) Where a new valuation list is to be made for a rating area under Part III of the Local Government Act, 1948 (in this Act referred to as " the Act of 1948 "), the list shall be prepared in accordance with the following provisions of this section; and sections thirty-five to thirty-eight of that Act (which relate to the preparation and revision of draft valuation lists and to the settling of valuation lists) shall cease to have effect.
- (2) The valuation officer shall prepare the list and (in addition to the other matters required to be included therein) shall insert in the list such particulars with respect to totals of values as may be prescribed by regulations made by the Minister of Housing and Local Government (in this Act referred to as " the Minister "), both in respect of the whole rating area and in respect of any parish or other area which is liable to be charged separately in respect of any expenses.
- (3) Not later than the end of the month of December preceding the date on which the list is to come into force (or if in any particular case the Minister, either before or after the end of that month, allows an extended period, then not later than the end of that period), the valuation officer shall sign the list and transmit it, together with a copy thereof, to the rating authority.
- (4) Where, after the valuation officer has transmitted the list to the rating authority, but before the date on which the list is to come into force, it appears to him that, by reason of a material change of circumstances which has occurred since the time of valuation, the list needs to be altered in any respect, he shall cause the list to be altered accordingly before that date.

In this subsection-

" material change of circumstances " means a change of circumstances which consists of the coming into occupation of a newly erected or newly constructed hereditament or of a hereditament which has been out of occupation on account of structural alterations, or consists of any of the events specified in paragraphs (b) to (g) of subsection (2) of section forty-two of the Act of 1948;

" the time of valuation ", in relation to a change of circumstances, means the time by reference to which the valuation officer prepared so much of the list as is affected by that change of circumstances.

- (5) The omission from a new valuation list of any matter required by law to be included therein shall not of itself render the list invalid.
- (6) In respect of any new valuation list, it shall be the duty of the rating authority immediately upon receipt thereof to take such steps as the authority may consider most suitable for giving notice of the list, and of the rights of persons to inspect the list and to make proposals for altering it.

(7) Where in the case of a hereditament—

- (a) any value ascribed to it in a new valuation list exceeds the corresponding value of the hereditament as last previously determined (whether under Part III of the Act of 1948 or under the enactments repealed by that Act), and
- (b) the hereditament has not been substantially altered since its value was last previously determined, and
- (c) a proposal for the alteration of the list, so as to reduce the value so ascribed to the hereditament, is served on the valuation officer before the end of the year beginning with the date on which the list comes into force,

then, until that proposal has been settled, the amount recoverable in respect of rates levied on the hereditament for that year, or for any subsequent year, shall not (in the case of any such year) exceed the total amount of the rates (including any special rates) levied on the hereditament for the last year before that list came into force.

(8) For the purposes of the last preceding subsection a proposal shall be taken to be settled when an alteration is made in the valuation list so as to give effect to the proposal, or to an agreement made in consequence of the proposal, or when the proceedings on an appeal against, or a reference to arbitration relating to, an objection to the proposal (including any proceedings in consequence of such an appeal or reference to arbitration) are finally determined, or when the proposal is withdrawn, whichever first occurs.