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STATUTORY INSTRUMENTS

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**1989 No. 1060**

**RATING AND VALUATION**

**The Non-Domestic Rating (Miscellaneous Provisions) Regulations 1989**

<i>Made</i>	- - - -	<i>26th June 1989</i>
<i>Laid before Parliament</i>		<i>30th June 1989</i>
<i>Coming into force</i>	- -	<i>21st July 1989</i>

The Secretary of State for the Environment as respects England and the Secretary of State for Wales as respects Wales, in exercise of the powers conferred on them by sections 42(5), 64(3)(b), 143(1) and (2) and 146(6) of, and paragraph 2(8) and (9) of Schedule 6 to, the Local Government Finance Act 1988(1), and of all other powers enabling them in that behalf, hereby make the following Regulations:—

**Citation, commencement and interpretation**

1.—(1) These Regulations shall be cited as the Non-Domestic Rating (Miscellaneous Provisions) Regulations 1989 and shall come into force on 21st July 1989.

(2) In these Regulations—

“the Act” means the Local Government Finance Act 1988; and

“list” means a local rating list compiled under section 41 of the Act.

**Information in local rating lists**

2. In respect of each hereditament shown in a list the list shall contain the following information:—

(a) a description of the hereditament;

(b) its address; and

(c) any reference number ascribed to it by the valuation officer.

3. In respect of any alteration directed to be made by a tribunal, the list shall state whether the direction was given by a valuation and community charge tribunal or the Lands Tribunal.

4. A list shall show on any day in which it is in force the total of rateable values shown in the list in accordance with section 42(4) of the Act.

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(1) 1988 c. 41.

### **Valuation of mines and quarries**

5.—(1) This regulation applies to any hereditament—

- (a) which consists of or includes a mine or quarry; or
- (b) the whole or part of which is occupied together with a mine or quarry in connection with the storage or removal of its minerals or its refuse.

(2) In arriving, under paragraph 2(1) of Schedule 6 to the Act, at an amount of estimated rent in relation to such part of any hereditament to which these Regulations apply as consists of land occupied for the purpose of the winning and working, grading, washing, grinding and crushing of minerals, no account shall be taken of sums payable in respect of the extraction of minerals from such land in so far as such sums are attributable to the capital value of minerals extracted; and in applying the provisions of sub-paragraphs (1) to (7) of that paragraph in relation to such a hereditament, it shall be assumed that the proportion of such sums attributable to the capital value of such minerals is 50 per cent.

(3) In this regulation “land” does not include buildings, structures, roads, shafts, adits or other works; and unless the context otherwise requires, expressions used in this regulation and in regulation 6 which are also used in the Mines and Quarries Act 1954(2) have the same meanings as in that Act.

### **Cross-boundary property**

6.—(1) This regulation applies to any unit of property (“relevant property”) which by virtue of section 64(1) of the Act comprises separate hereditaments solely by reason of being divided by a boundary between charging authorities.

(2) Relevant property shall be treated as one hereditament and, subject to paragraphs (3) and (4), as situated throughout any relevant period in the area of the charging authority in whose area is situated that part of the property which would but for this regulation be the hereditament appearing to the relevant valuation officer or officers to have, on the relevant day, the greater or (as the case may be) the greatest rateable value.

(3) Relevant property which on the relevant day includes any land falling to be valued as provided in regulation 5(2) shall be treated as situated throughout any relevant period in the area of the charging authority in whose area is situated the part of the property (disregarding any land which falls to be so valued) which would but for this regulation be the hereditament appearing to the relevant valuation officer or officers to have, on the relevant day, the greater or (as the case may be) the greatest rateable value.

(4) Relevant property which on the relevant day consists exclusively of land falling to be valued as provided in regulation 5(2) shall be treated throughout any relevant period as situated in the area of the charging authority determined by lot by the relevant valuation officer or officers.

(5) Where for the purposes of paragraph (2) or (3) the rateable values of the parts of the relevant property appear to the relevant valuation officer or officers to be equal, or where there is more than one relevant valuation officer and those officers do not agree as to which value is greater or the greatest, the charging authority in whose area the hereditament is to be treated as situated shall be determined by lot by that officer or officers.

(6) In this regulation—

“relevant day” means a day on which a local rating list must be compiled or, where the hereditament referred to in paragraph (2) would first fall to be shown in such a list for any day later than the day on which such a list must be compiled, the day on which it would first so fall to be shown;

“relevant period” means the period beginning with the relevant day and ending when a new local rating list is compiled; and

“relevant valuation officer” means the valuation officer for a charging authority within whose area any part of the relevant property is situated.

26th June 1989

*Nicholas Ridley*  
Secretary of State for the Environment

26th June 1989

*Peter Walker*  
Secretary of State for Wales

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These regulations make provision in connection with non-domestic rating under Part III of the Local Government Finance Act 1988, which takes effect on 1st April 1990.

Regulation 2 makes provision for the content of local rating lists additional to that made in section 42 of the 1988 Act. It requires the lists to show a description of each hereditament, its address and any reference number ascribed to it by the valuation officer. Local lists are also, by virtue of regulations 3 and 4, required to show the effect of which tribunal (if any) directed an alteration to be made, and the total of rateable values shown.

Regulation 5 makes provision for the valuation of mines and quarries. So much of the payment made in respect of such hereditaments as relates to the capital value of minerals extracted is to be disregarded for valuation purposes; and it is to be assumed that the capital element of such payment is 50 per cent. of the total.

Regulation 6 provides that where a unit of property would, but for being divided by a boundary between charging authorities, fall to be treated as a single hereditament, it shall be so treated, and shall be treated throughout the period during which a local rating list remains in force as situated in the area in which is situated such part of the property as appears to the valuation officer or officers for the authorities concerned to have the greater or the greatest rateable value. Provision is made for determination of this area by lot where the values are equal or there is disagreement; special provision is made where the hereditament consists of or includes a mine or quarry.