



# Rates Act 1984

## CHAPTER 33

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## ELIZABETH II



## Rates Act 1984

## 1984 CHAPTER 33

An Act to enable the Secretary of State to limit the rates made and precepts issued by local authorities; to require local authorities to consult representatives of industrial and commercial ratepayers before reaching decisions on expenditure and the means of financing it; to make provision for requiring additional information to be given to ratepayers; to require notice of the rates payable in respect of a dwelling-house to be given to any occupier not in receipt of a demand note; and to make other amendments relating to rates.

[26th June 1984]

**B**E IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

## PART I

## SELECTIVE LIMITATION OF RATES AND PRECEPTS

1.—(1) The Secretary of State may, in accordance with the provisions of this Part of this Act, prescribe a maximum for the rate made or, as the case may be, the precept issued for any financial year by an authority to which this Part of this Act applies and which is designated by him in relation to that year in accordance with those provisions.

Power to prescribe maximum rates and precepts.

(2) Where an authority is designated as aforesaid in relation to a financial year its powers and duties in respect of the making of a rate or issuing a precept for that year shall have effect subject to the provisions of this Part of this Act.

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(3) This Part of this Act applies to—

- (a) the council of a county or district ;
- (b) the Greater London Council, the council of a London borough and the Common Council of the City of London ;
- (c) the Inner London Education Authority ; and
- (d) the Council of the Isles of Scilly.

(4) A maximum prescribed under this section for a rate shall apply to the rate exclusive of any part made for giving effect to—

- (a) a precept issued to the rating authority by another authority to which this Part of this Act applies or by the Receiver for the Metropolitan Police District ; or
- (b) a levy made on the rating authority under section 13 of the London Regional Transport Act 1984.

1984 c. 32.

(5) In the case of the Inner London Education Authority the power to prescribe a maximum under this section shall be construed as a power to prescribe a maximum for such part of any precept issued by the Greater London Council as is attributable to expenditure of the Authority ; and any maximum prescribed under this section in the case of the Greater London Council shall apply only to such part of any precept issued by the Council as is not attributable to such expenditure.

Designation of  
authorities.

2.—(1) The authority or authorities in whose case a maximum is to be prescribed under section 1 above for any financial year shall be designated by the Secretary of State in a report laid before the House of Commons in the preceding financial year ; and on laying any such report the Secretary of State shall serve on the authority or, as the case may be, each of the authorities designated in it a notice stating that the authority has been so designated.

(2) The Secretary of State shall not in a report laid under subsection (1) above in any financial year designate an authority unless it appears to him from the best information available to him that its total expenditure in that year is likely—

- (a) to exceed its grant-related expenditure for that year or £10 million, whichever is the greater ; and
- (b) to be excessive having regard to general economic conditions.

(3) If the total of relevant expenditure as estimated for the purposes of the Rate Support Grant Report for any financial year (other than the first) in which this section is in force is greater or smaller than the total of relevant expenditure as

## PART I

estimated for the purposes of the Rate Support Grant Report for the previous financial year, the Secretary of State shall by order substitute for the amount for the time being specified in subsection (2)(a) above (whether £10 million or an amount previously substituted under this subsection) an amount which is proportionately greater or smaller except that any substituted amount may be rounded to the nearest £100,000.

(4) The power to make an order under subsection (3) above shall be exercisable by statutory instrument subject to annulment in pursuance of a resolution of the House of Commons.

(5) The power to designate an authority shall be exercised in accordance with principles determined by the Secretary of State and, in the case of an authority falling within any of the classes specified in subsection (6) below, those principles shall be the same either for all authorities falling within that class or for all of them which respectively have and have not been designated under this section in the previous financial year.

(6) The classes referred to in subsection (5) above are—

- (a) councils of metropolitan counties ;
- (b) councils of non-metropolitan counties ;
- (c) councils of metropolitan districts ;
- (d) councils of non-metropolitan districts ;
- (e) councils of inner London boroughs ; and
- (f) councils of outer London boroughs.

(7) Any report under subsection (1) above shall contain a statement of the principles in accordance with which the authority or authorities included in the report have been designated.

(8) Separate reports and orders may be made under this section in relation to England and Wales respectively.

(9) References in the following provision of this Part of this Act to a designated authority are to an authority designated under this section.

3.—(1) For the purpose of enabling the Secretary of State to prescribe a maximum under section 1 above for the rate made or precept issued by a designated authority the Secretary of State shall determine a level for its total expenditure in the financial year for which the maximum is to have effect.

## PART I

(2) The power to determine a level for the total expenditure of a designated authority shall be exercised in accordance with principles determined by the Secretary of State and, in the case of an authority falling within any of the classes specified in subsection (6) of section 2 above, those principles shall be the same either for all authorities falling within that class or for all of them which respectively have and have not been designated under that section in the previous financial year.

(3) The Secretary of State shall serve on each designated authority a notice stating the level determined by him in the case of that authority.

(4) Any authority on which a notice is served under subsection (3) above may, within the period specified in the notice, apply to the Secretary of State for a re-determination of the level stated in the notice at a greater amount ; and any such application shall be accompanied by such information in such form as the Secretary of State may require.

(5) Where an application is made in accordance with subsection (4) above the Secretary of State may, after considering the information submitted with it, any additional information furnished by the applicant and any other matters that he thinks relevant, either confirm his original determination or re-determine the level at a greater or smaller amount ; and in making any such re-determination the Secretary of State may depart from the principles referred to in subsection (2) above.

(6) Where under subsection (5) above the Secretary of State re-determines a level at a greater amount he may impose on the authority in question such requirements relating to its expenditure or financial management as he thinks appropriate ; and it shall be the duty of the authority to comply with any such requirements and to report to the Secretary of State whenever he so directs on the extent to which those requirements have been complied with.

(7) The duties of an authority under subsection (6) above shall be enforceable at the suit of the Secretary of State ; and where an authority fails to comply with any such duty the Secretary of State may designate the authority under section 2 above in relation to a subsequent financial year without regard to subsection (2) of that section.

(8) The Secretary of State's decision under subsection (5) and any requirements imposed by him under subsection (6) above shall be stated in a notice served by him on the authority concerned.

(9) In making a decision under subsection (5) above the Secretary of State shall have regard to the extent (if any) to which the authority's proposed expenditure is to consist of con-

tributions to charities registered, or excepted from registration, under section 4 of the Charities Act 1960.

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1960 c. 58.

4.—(1) As soon as practicable after the Rate Support Grant Report for any financial year has been laid before Parliament the Secretary of State shall serve on each designated authority a notice stating the maximum which he proposes to prescribe under section 1 above for the rate made or precept issued by that authority for that year.

Determination  
of maximum  
rate or  
precept.

(2) The Secretary of State shall determine that maximum by reference to—

- (a) the level of expenditure determined or re-determined by him for the authority under section 3 above ;
- (b) the block grant (if any) which he estimates will become payable to the authority in question ; and
- (c) in the case of an authority affected by a scheme under section 66 of the London Government Act 1963 (equalisation of rates), any contribution to be made by or to the authority in pursuance of the scheme ;

1963 c. 33.

and in determining that maximum the Secretary of State may take into account any financial reserves available to the authority.

(3) If—

- (a) the proposed maximum stated in a notice served on a designated authority under subsection (1) above is accepted by the authority within the period specified in the notice ; or
- (b) a designated authority and the Secretary of State agree on a different maximum,

the power of the Secretary of State to prescribe a maximum under section 1 above in the case of that authority for the financial year in question shall be exercised by specifying in a direction in writing served on the authority a maximum equal to that stated in the notice or agreed with the authority, as the case may be.

(4) In any other case the power of the Secretary of State to prescribe a maximum under section 1 above shall be exercised by specifying by order a maximum equal to or greater than that stated in the notice served on the authority in question.

(5) The power to make an order under subsection (4) above shall be exercisable by statutory instrument and no such order shall be made unless a draft of it has been laid before and approved by a resolution of the House of Commons.

(6) An order under subsection (4) above may relate to two or more authorities.

PART I  
Interim  
maximum.

5.—(1) If in the case of any designated authority no maximum has been prescribed under section 1 above before the relevant date, the Secretary of State may prescribe an interim maximum under this section by a direction in writing served on the authority.

(2) For the purposes of subsection (1) above the relevant date in relation to a maximum under section 1 above for any financial year is—

(a) in the case of a rate, 1st March ; or

(b) in the case of a precept, 15th February,  
in the preceding financial year.

(3) An interim maximum shall have effect until replaced by a maximum prescribed under section 1 above (a “ final maximum ”); and where an interim maximum is prescribed in the case of any authority the Secretary of State shall as soon as reasonably practicable replace it with a final maximum.

(4) If an authority makes a rate or issues a precept by reference to an interim maximum and the final maximum is higher—

(a) a substituted rate or precept complying with the final maximum may be made or issued by the authority under section 3 of the Local Government Finance Act 1982 without regard to subsection (2) of that section (which limits the estimated product of a substituted rate or precept by reference to the estimated product of the rate or precept for which it is substituted); and

(b) that subsection shall not prevent a substituted rate being made by any other authority in pursuance of subsection (4)(a) of that section for giving effect to a precept substituted in accordance with paragraph (a) above.

(5) Section 1(4) and (5) above shall apply to an interim maximum as they apply to a final maximum.

1982 c. 32.

Form and  
effect of  
maximum.

6.—(1) Any maximum prescribed under this Part of this Act for a rate shall be expressed as a limit on the amount in the pound of the rate exclusive of any such part as is mentioned in section 1(4) above ; and a rate shall be invalid if—

(a) the amount in the pound of the rate (exclusive of any such part) exceeds a limit applicable to it by virtue of any such maximum ; or

(b) any part of the rate is made for giving effect to a precept which is invalid under subsection (2) below.



(2) Any maximum prescribed under this Part of this Act for a precept or, in a case within section 1(5) above, for part of a precept shall be expressed as a limit on the amount in the pound of the precept or part; and a precept shall be invalid if the amount in the pound of the precept or, as the case may be, of the relevant part of it exceeds a limit applicable to it by virtue of any such maximum.

(3) The Secretary of State may by order make provision with respect to the application of any such limit as is mentioned in subsection (1) or (2) above in cases where the rate or precept or, as the case may be, the relevant part of the rate or precept falls to be levied otherwise than at a uniform rate in the pound.

(4) The power to make an order under subsection (3) above shall be exercisable by statutory instrument subject to annulment in pursuance of a resolution of the House of Commons.

(5) Separate orders may be made under subsection (3) above in relation to England and Wales respectively.

7.—(1) Where a rate is subject to a maximum under this Part of this Act the notice of the rate given under section 4 of the General Rate Act 1967— Certificates of compliance.  
1967 c. 9.

(a) shall include a statement by the proper officer of the rating authority to the effect that the rate complies with the maximum; and

(b) shall (without prejudice to any other method of publication allowed by that section) be published in a newspaper circulating in the area of the authority;

and a statement to the same effect by the proper officer of the authority shall be included in every demand note on which the rate is levied.

(2) Where a precept is subject to a maximum under this Part of this Act the precept shall include a statement by the proper officer of the precepting authority to the effect that the precept complies with the maximum.

(3) Where a rate gives effect to a precept which is subject to a maximum under this Part of this Act, then—

(a) if the rate falls within subsection (1) above, the statements required by that subsection shall include a statement to the effect that the precept complies with the maximum; and

(b) if the rate does not fall within that subsection, the requirements of that subsection shall apply to the notice of the rate and the demand notes on which it is levied with the substitution for the reference to the rate in

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paragraph (a) of that subsection of a reference to the precept.

(4) Subsection (1) above shall apply to the City of London with the substitution for the reference to section 4 of the said Act of 1967 of a reference to section 20(1) of the City of London (Union of Parishes) Act 1907.

1907 c. cxl.

(5) The statements required by subsections (2) and (3) above in a case within section 1(5) above shall be to the effect that the relevant part or parts of the precept comply with the maximum applicable to that part or, as the case may be, each of those parts.

Information.

8.—(1) A designated authority shall furnish the Secretary of State with such information as he may require for the purpose of exercising his powers under this Part of this Act; and if any such information is not furnished within such time as he may require he may exercise those powers on the basis of such assumptions as he thinks appropriate.

(2) For the purpose of enabling him to prescribe a maximum for a precept under this Part of this Act the Secretary of State may require each rating authority to which the precept can be issued to furnish him with an estimate of the amount, calculated in the manner prescribed under the General Rate Act 1967, which would be produced in the year in question by a rate of a new penny in the pound levied in its area or any part of it; and if any such estimate is not furnished within such time as the Secretary of State may require he may himself make the estimate for that purpose.

1967 c. 9.

(3) The Secretary of State may use for the purpose of exercising his powers under this Part of this Act any information obtained by him under section 168 of the Local Government Act 1972 (local financial returns), section 65 of the Local Government, Planning and Land Act 1980 (information for purposes of block grants) or under any other enactment.

1972 c. 70.

1980 c. 65.

## PART II

## GENERAL LIMITATION OF RATES AND PRECEPTS

9.—(1) Subject to the provisions of this section, the Secretary of State may make an order bringing sections 10 and 11 below into force on such date as may be specified in the order.

(2) Before making an order under this section the Secretary of State shall consult such associations of local authorities as

Power to  
introduce  
general  
control.

appear to him to be concerned and any local authority with which consultation appears to him to be desirable.

PART II

(3) No order shall be made under this section unless a draft of the order has been laid before and approved by a resolution of each House of Parliament.

10.—(1) Section 2 above shall not apply after the date on which this section comes into force and, subject to subsections (2) and (5) below, the other provisions of Part I of this Act shall have effect as if every authority to which that Part applies were a designated authority in relation to each financial year beginning after that date.

Authorities subject to general control.

(2) If in any financial year it appears to the Secretary of State from the best information available to him that an authority—

- (a) has in each of the three preceding financial years complied with subsection (3) below and is likely to comply with that subsection in that financial year ; or
- (b) has in each of the three preceding financial years complied with subsection (4) below and is likely to comply with that subsection in that financial year,

he shall by a notice in writing served on that authority exempt it from the operation of subsection (1) above in relation to the next financial year.

(3) An authority complies with this subsection in a financial year if it has not been designated in relation to that year under section 2 above and its total expenditure in that year does not exceed its grant-related expenditure for that year.

(4) An authority complies with this subsection in a financial year if it has not been designated in relation to that year under section 2 above and complies in that year with guidance issued to it for the purposes of section 59(6)(cc) of the Local Government, Planning and Land Act 1980, 1980 c. 65.

(5) If in a case to which subsection (2) above does not apply it appears to the Secretary of State from the best information available to him that the total expenditure of an authority in any financial year is not likely to exceed such amount as may be prescribed by an order made by him for the purposes of this subsection, he may by a notice in writing served on that authority exempt it from the operation of subsection (1) above in relation to the next financial year.

(6) The power to make an order under subsection (5) above shall be exercisable by statutory instrument subject to annulment in pursuance of a resolution of the House of Commons.

PART II  
Expenditure  
levels and  
variation of  
maximum.

**11.**—(1) Before determining levels of total expenditure under section 3 above for the authorities treated as designated by virtue of section 10 above the Secretary of State shall consult such associations of local authorities as appear to him to be concerned.

(2) Section 5 above shall not apply in the case of an authority treated as designated by virtue of section 10 above but any maximum prescribed in the case of such an authority by an order under section 4(4) above may be—

(a) increased by a direction in writing served by the Secretary of State on that authority ; or

(b) reduced by an order made by the Secretary of State.

(3) If an authority has made a rate or issued a precept by reference to a maximum which is subsequently increased under subsection (2)(a) above—

(a) a substituted rate or precept complying with the higher maximum may be made or issued by the authority under section 3 of the Local Government Finance Act 1982 without regard to subsection (2) of that section ; and

(b) that subsection shall not prevent a substituted rate being made by any other authority in pursuance of subsection (4)(a) of that section for giving effect to a precept substituted in accordance with paragraph (a) above.

(4) The power to make an order under subsection (2)(b) above shall be exercisable by statutory instrument and no such order shall be made unless a draft of it has been laid before and approved by a resolution of the House of Commons.

(5) An order under subsection (2)(b) above may relate to two or more authorities.

**12.**—(1) Separate orders may be made under this Part of this Act in relation to England and Wales respectively ; and if an order under section 9 above is made in relation to only one of those countries the reference in section 10(1) above to the authorities to which Part I of this Act applies shall be construed as a reference to such of those authorities as are in that country.

(2) Section 8 above shall apply to the powers of the Secretary of State under this Part of this Act as it applies to his powers under Part I of this Act.

1982 c. 32.

Supple-  
mentary  
provisions.

## PART III

## PART III

## OTHER PROVISIONS RELATING TO RATES AND PRECEPTS

**13.—**(1) Every authority to which Part I of this Act applies shall in each financial year consult persons or bodies appearing to it to be representative of industrial and commercial ratepayers in its area about its proposals for expenditure and the financing of expenditure in the next financial year. Duty to consult industrial and commercial ratepayers.

(2) The duty under subsection (1) above shall be performed by an authority in each financial year before it determines for the purposes of section 2 or 11 of the General Rate Act 1967 the amount of its total estimated expenditure for the next financial year. 1967 c. 9.

(3) In performing that duty an authority shall have regard to any guidance issued by the Secretary of State concerning—

(a) persons or bodies to be regarded for the purposes of this section as representative of industrial and commercial ratepayers ; and

(b) the timing and manner of consultation under this section.

(4) An authority shall make available to the representatives whom it proposes to consult under this section such information concerning its past and proposed expenditure and financing of expenditure as may be prescribed by regulations made by the Secretary of State.

(5) The power to make regulations under subsection (4) above shall be exercisable by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament.

(6) For the purposes of this section the area of the Inner London Education Authority is the Inner London Education Area.

**14.—**(1) Rules under section 113 of the General Rate Act 1967 may require a rating authority to serve with any demand note for a rate a notice containing information— Provision of information to ratepayers.

(a) as to the past or proposed expenditure of—

(i) the rating authority ; or

(ii) any authority by which a precept has been issued to the rating authority,

and as to the financing of that expenditure ; and

(b) as to any increase or reduction in the rates made by the rating authority or in the precepts issued to it.

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(2) Rules under that section may require an authority having power to issue precepts to serve notices on ratepayers in its area containing information—

- (a) as to its past or proposed expenditure and as to the financing of that expenditure ; and
- (b) as to any increase or reduction in the precepts issued by the authority.

(3) Rules made by virtue of this section may make different provision for different cases ; and any notice required to be served by rules made by virtue of this section shall be in such form (if any) as the rules may prescribe.

(4) An authority having power to issue precepts to a rating authority shall supply that authority with such information as is reasonably necessary for enabling it to comply with any requirements imposed by rules made by virtue of subsection (1) above ; and a rating authority shall supply an authority having power to issue precepts to it with such information as is reasonably necessary for enabling the precepting authority to serve any notices required by rules made by virtue of subsection (2) above.

Notice of rates payable in respect of dwelling-house.

**15.**—(1) Every rating authority shall within three months after a rate is made serve a notice under this section on each occupier of a dwelling-house in its rating area, being an occupier to whom this section applies.

(2) This section applies to an occupier—

- (a) to whom the rating authority has not issued and does not intend to issue a demand note for the rate ; and
- (b) who does not occupy the dwelling-house jointly with another person to whom the rating authority has issued or intends to issue such a demand note.

(3) A notice under this section shall contain or be accompanied by—

- (a) such information as may be prescribed concerning the rate and the amount of it chargeable in respect of the dwelling-house ; and
- (b) such additional information (if any) as has been or will be included in or sent with demand notes for the rate issued or to be issued by the authority to occupiers of dwelling-houses.

1967 c. 9.

(4) The General Rate Act 1967 and this section shall have effect as if this section were contained in that Act.

Miscellaneous amendments and repeals.

**16.**—(1) The enactments mentioned in Schedule 1 to this Act shall have effect subject to the provisions of that Schedule.

(2) Schedule 2 to this Act shall have effect with respect to the rating of moorings. PART IV

(3) Section 170 of the Local Government Act 1972 (schemes for equalisation of rates in metropolitan counties) is hereby repealed. 1972 c. 70.

## PART IV

### SUPPLEMENTARY

**17.** There shall be paid out of moneys provided by Parliament any administrative expenses incurred by the Secretary of State in consequence of this Act and any increase attributable to this Act in the sums payable out of such moneys under any other Act. Expenses.

**18.—(1)** The first financial year for which a maximum may be prescribed under Part I of this Act shall be the year beginning on 1st April 1985. Commencement.

(2) The first financial year in which consultation is required to take place under section 13 above shall be the financial year beginning on 1st April 1984.

(3) Section 15 above shall have effect in relation to any rate made after the passing of this Act.

(4) The provisions of Schedules 1 and 2 to this Act shall come into force as provided in those provisions respectively.

**19.—(1)** This Act may be cited as the Rates Act 1984.

(2) In this Act—

“ financial year ” means a period of twelve months beginning with 1st April ;

“ grant-related expenditure ”, “ Rate Support Grant Report ” and “ total expenditure ” have the same meaning as in Part VI of the Local Government, Planning and Land Act 1980 and “ relevant expenditure ” has the meaning given in section 54 of that Act ; 1980 c. 65.

“ the proper officer ” shall be construed in accordance with section 270(3) of the Local Government Act 1972 ;

“ rate ” means the general rate except that in the case of the City of London it includes the poor rate.

(3) This Act extends to England and Wales only.

Short title,  
interpretation  
and extent.

## SCHEDULES

Section 16(1).

## SCHEDULE 1

## MISCELLANEOUS AMENDMENTS AND REPEALS

*Interpretation*

1967 c. 9.

1. In this Schedule “the principal Act” means the General Rate Act 1967.

*Assessment of rateable value of premises*

2.—(1) At the end of section 19(1) of the principal Act there shall be added the words “and section 23 of this Act”.

(2) In subsection (1) of section 23 of that Act for the words “section 19 of this Act the gross value” there shall be substituted the words “section 19(2) or (3) of this Act the gross value or, as the case may be, the net annual value”; and in subsections (3) and (4) of that section after the words “gross value” there shall be inserted the words “or net annual value”.

(3) This paragraph shall have effect for any rate period beginning on or after the first date after the passing of this Act on which new valuation lists come into force under section 68(1) of that Act.

*Valuation of public houses*

3.—(1) In section 20(2) of the principal Act the words after “hereditament” in the third place where it occurs are hereby repealed.

(2) Subject to sub-paragraph (3) below, sub-paragraph (1) above shall come into force on the first date after the passing of this Act on which new valuation lists come into force under section 68(1) of that Act.

(3) The reference to “relevant factors” in section 19A(2)(b) of that Act shall be construed as if sub-paragraph (1) above had come into force on the passing of this Act.

*Parts of hereditaments temporarily unoccupied*

4.—(1) In subsection (1) of section 25 of the principal Act for the words from “until” to “subsection” there shall be substituted the words “until whichever of the events specified in subsection (1A) of this section first occurs”.

(2) After that subsection there shall be inserted—

“ (1A) The events mentioned in subsection (1) of this section are—

(a) the reoccupation of any of the unoccupied part ;

(b) the ending of the rate period in which the request was made ;



(c) a further apportionment of the value of the hereditament taking effect under that subsection.

(1B) Where an apportionment of the value of a hereditament under subsection (1) of this section has taken effect in a rate period and, in that or a subsequent rate period, it appears to the rating authority that the part of the hereditament which was unoccupied at the date of the apportionment has continued to be unoccupied but will remain so for a short time only, the rating authority may give further effect to the apportionment by making a determination under this subsection in relation to a specified rate period.

(1C) From the commencement of the rate period to which a determination under subsection (1B) of this section relates until whichever of the events specified in subsection (1D) of this section first occurs the value apportioned to the occupied part shall be treated for rating purposes as if it were the value ascribed to the hereditament in the valuation list.

(1D) The events mentioned in subsection (1C) of this section are—

- (a) the reoccupation of any of the unoccupied part ;
- (b) the ending of the rate period to which the determination relates ;
- (c) a further apportionment of the value of the hereditament taking effect under subsection (1) of this section.”

(3) In subsection (2) of that section for the word “ subsection ” there shall be substituted the word “ subsections ”.

(4) This paragraph shall have effect for any rate period beginning on or after 1st April 1984 ; and any apportionment which has taken effect under subsection (1) of section 25 of the principal Act before this paragraph comes into force shall cease to have effect on 31st March 1985, unless it has previously ceased to have effect under that subsection or it is the subject of a determination made by virtue of this paragraph in relation to a rate period beginning after that date.

### *Rating of transport Boards*

5. The following sections shall be substituted for section 32 of the principal Act—

“ Transport  
Boards—  
exemption  
and  
notional  
heredita-  
ments.      32.—(1) Subject to sections 32A and 32B(1) of this Act and without prejudice to subsection (2) of this section, no premises which are or form part of premises occupied by the British Railways Board, London Regional Transport or the British Waterways Board (each of which is referred to in this section and in section 32A of this Act as a “ transport Board ”) shall be liable to be rated or to be included in any valuation list or in any rate.

## SCH. 1

(2) For the purposes of the making and levying of rates for any rate period a transport Board shall be treated as occupying in any designated rating area during that period a hereditament of a rateable value calculated in accordance with the provisions of an order under section 19 of, and paragraph 2 of Schedule 3 to, the Local Government Act 1974.

1974 c. 7.

(3) The hereditament which a transport Board are to be treated as occupying in a designated rating area by virtue of subsection (2) of this section shall be taken not to be situated in any part of that area in which there are leviable, as an additional item of the rate in that area, expenses which are not leviable in the area taken as a whole.

(4) In this section a "designated rating area", in relation to a transport Board, means a rating area of such a description as the Secretary of State may by order specify in relation to that Board.

Transport  
Boards—  
rateable  
premises.

32A.—(1) Section 32(1) of this Act shall not apply—

- (a) to premises occupied as a dwelling, hotel, shop, museum or place of public refreshment ;
- (b) subject and without prejudice to paragraph 8 of Schedule 5 to this Act, to office premises occupied by a transport Board which are not situated on operational land of that Board ;
- (c) to premises so let out as to be capable of separate assessment ;
- (d) subject and without prejudice to subsection (3) of this section, to premises occupied for any of the purposes specified in subsection (2) of this section.

(2) The purposes mentioned in paragraph (d) of the foregoing subsection are—

- (a) purposes of any of the parts of the undertaking of a transport Board which are—
  - (i) concerned with the carriage of goods or passengers by road transport or sea transport or with harbours ; or
  - (ii) subsidiary or incidental to any such part of an undertaking so concerned ;
- (b) purposes of the supply of electricity to an Electricity Board within the meaning of section 34 of this Act, including the generation of electricity so supplied ;
- (c) purposes of the exercise—
  - (i) by the British Railways Board or the British Waterways Board of any powers conferred by section 48 or 50(1) to (7) of the Transport Act 1968 ; or

1968 c. 73.

(ii) by London Regional Transport of any powers conferred by paragraph 9(2) or 12(1) of Schedule 2 to the London Regional Transport Act 1984. Sch. 1  
1984 c. 32.

(3) For the purpose of determining whether premises fall within paragraph (d) of subsection (1) of this section, services performed by a transport Board in connection with the collection and delivery of parcels, goods or merchandise conveyed or to be conveyed by rail or inland waterway shall be deemed not to be performed in carrying on a part of the Board's undertaking concerned with the carriage of goods by road transport, or with any activity which is subsidiary or incidental to the carriage of goods by road transport.

(4) Where a hereditament consists of premises other than premises falling within paragraphs (a) to (c) of subsection (1) of this section, and the premises are occupied by a transport Board partly for any of the purposes specified in subsection (2) of this section and partly for other purposes, there shall be ascribed to the hereditament under section 19 of this Act such net annual value as may be just having regard to the extent to which it is occupied for the purposes specified in the said subsection (2); and if under any scheme for the time being in force such as is mentioned in section 117(7) of this Act any deduction falls to be made from the net annual value of the hereditament in arriving at its rateable value, that deduction shall be calculated with regard only to those purposes.

(5) This section and section 32 of this Act apply to a subsidiary of a transport Board as they apply to that Board, and references in either section to a transport Board include references to a subsidiary of it.

(6) In this section—

“harbour” means any harbour, whether natural or artificial, and any port, haven, estuary, tidal or other river or inland waterway navigated by sea-going ships, and any dock, including any pier, jetty or other place at which ships can ship or unship goods or passengers;

“inland waterway” includes any such waterway, whether natural or artificial;

“office premises” means any hereditament used wholly or mainly as an office or for office purposes;

“office purposes” includes the purposes of administration, clerical work and handling money; and “clerical work” includes writing, book-keeping, sorting papers, filing, typing, duplicating, punching cards or tapes, machine calculating, drawing and the editorial preparation of matter for publication;

## SCH. 1

“operational land”, in relation to any body, means land which is used for the purpose of the carrying on of the body’s undertaking, not being land which, in respect of its nature and situation, is comparable rather with land in general than with land which is used for the purpose of the carrying on of statutory undertakings within the meaning of the Town and Country Planning Act 1971 ;

1971 c. 78.

“road transport” includes transport by light railway or tramway, if the light railway or tramway is laid wholly or mainly along a public highway and is used wholly or mainly for the carriage of passengers ;

1948 c. 38.

“subsidiary”, in relation to a body corporate, means a body corporate which is a subsidiary of the first-mentioned body corporate as defined by section 154 of the Companies Act 1948 (taking references in that section to a company as being references to any body corporate).

(7) The supplementary provisions contained in Schedule 5 to this Act shall have effect for the purposes of this section.

Transport  
Boards—  
supple-  
mentary.

32B.—(1) The Secretary of State may by order vary any provision of section 32 or 32A of this Act in its application to any premises of a description specified in the order.

(2) Before making an order under this section or section 32 of this Act the Secretary of State shall consult with such associations of local authorities or of persons carrying on undertakings as appear to him to be concerned and with any local authority or person carrying on an undertaking with whom consultation appears to him to be desirable.

(3) An order under this section or section 32 of this Act shall not have effect unless approved by a resolution of each House of Parliament.”

6.—(1) In section 28(6) of the principal Act for the words from “railway” to the end there shall be substituted the words “premises occupied by a transport Board, within the meaning of section 32 of this Act, other than premises such as are mentioned in section 32A(1) of this Act.”.

(2) In sections 33(7)(c) and 34(5)(d) of that Act for “32(8)” there shall be substituted “32A(6)”.

(3) In section 68(4) of that Act for paragraph (d) there shall be substituted—

“(d) in the case of any premises occupied by a transport Board, within the meaning of section 32 of this Act,

partly for any of the purposes specified in section 32A(2) of this Act and partly for other purposes, a change in the extent to which they are occupied for any of the purposes so specified.” Sch. 1

(4) In section 69(2)(c) of that Act for “32(3)” there shall be substituted “32(1)”.

(5) In paragraph 8 of Schedule 5, paragraph 12 of Schedule 6 and paragraph 15 of Schedule 7 to that Act for “32(2)(b)”, in each place where it occurs, there shall be substituted “32A(1)(b)”.

(6) In Schedule 3 to the Local Government Act 1974 for paragraph 2 there shall be substituted—

“2. Any hereditament which a transport Board, within the meaning of section 32 of the principal Act, are to be treated as occupying by virtue of subsection (2) of that section.”.

(7) The following provisions are hereby repealed—

(a) paragraphs 1 to 7 of Schedule 5 to the principal Act ;

(b) section 162(1), (3), (4)(a) and (5) of the Transport Act 1968 c. 73. 1968 ; and

(c) paragraph 3 of Schedule 4 to the London Regional Transport 1984 c. 32 Act 1984.

(8) This paragraph and paragraph 5 above shall come into force on such day as the Secretary of State may by order made by statutory instrument appoint.

#### *Rating of British Gas Corporation*

7.—(1) In section 69(2) of the principal Act—

(a) paragraph (a) is hereby repealed ;

(b) in paragraph (b) for the words “33(1)(a) or (b)” there shall be substituted “33(1)” ;

and in section 80(4) of that Act for “33(1)(a)” there shall be substituted “33(1)”.

(2) This paragraph shall be deemed to have come into force on 1st January 1973.

#### *Rating of private generators or suppliers of electricity*

8.—(1) After section 34 of the principal Act there shall be inserted—

“Other generators or suppliers of electricity. 34A.—(1) The Secretary of State may by order provide that, in such cases and subject to such exceptions and modifications as may be prescribed by the order, section 34 of and Schedule 7 to this Act shall apply to premises which are, or form part of, premises occupied by a private generator or supplier of electricity.

(2) In this section “private generator or supplier” has the same meaning as in section 5 of the Energy 1983 c. 25. Act 1983.

SCH. 1

(3) Any statutory instrument containing an order under this section shall be subject to annulment in pursuance of a resolution of either House of Parliament.”

1974 c. 7.

(2) In Schedule 3 to the Local Government Act 1974 (hereditaments to which section 19(1) of that Act applies) after paragraph 4 there shall be inserted—

“4A.—(1) Any hereditament which a private generator or supplier is to be treated as occupying in a rating area by virtue of section 34(3) of the principal Act as applied by order under section 34A of that Act.

1983 c. 25.

(2) In this paragraph “private generator or supplier” has the same meaning as in section 5 of the Energy Act 1983.”

(3) This paragraph shall come into force at the end of the period of two months beginning with the day on which this Act is passed.

*Non-domestic hereditaments not in active use*

9.—(1) After section 46 of the principal Act there shall be inserted—

“Relief for non-domestic hereditaments not in active use.

46A.—(1) For the purposes of this Act a hereditament to which this section applies shall be treated as unoccupied if, apart from this section, it would fall to be treated as occupied by reason only of there being kept in or on the hereditament plant, machinery or equipment—

- (a) which was used in or on the hereditament when it was last in use ; or
- (b) which is intended for use in or on the hereditament.

(2) This section applies to a hereditament which is not a dwelling-house, a private garage or private storage premises ; and in this subsection—

- (a) “private garage” means a building having a floor area not exceeding 25 square metres which is used wholly or mainly for the accommodation of a motor vehicle ; and
- (b) “private storage premises” means a hereditament which is used wholly in connection with a dwelling-house or dwelling-houses and wholly or mainly for the storage of articles of domestic use (including bicycles and similar vehicles) belonging to persons residing there.

(3) For the purposes of subsection (2) of this section a hereditament that is not in use shall nevertheless be treated as a dwelling-house, a private garage or private storage premises if it appears that, when next in use, it will be a hereditament of that description.”

(2) This paragraph shall have effect for any rate period beginning on or after 1st April 1985.

*Domestic rate relief*

SCH. 1

10.—(1) In section 48(5) of the principal Act for the word “movable” there shall be substituted the words “two or more moveable” and in paragraph 3 of Schedule 13 to that Act before the word “moveable” there shall be inserted the words “two or more”.

(2) This paragraph shall be deemed always to have had effect.

*Limits on payment by instalments*

11.—(1) In section 50(1) of the principal Act for the words from “(not being a tenant” to “through the owner” there shall be substituted the words “is liable to pay any rates in respect of a hereditament”; and for the words “any rates”, in both places where they occur, there shall be substituted the words “the rates”.

(2) Section 50(5) to (7) of that Act and section 34(1)(c) of the Local Government, Planning and Land Act 1980 are hereby repealed. 1980 c. 65.

(3) This paragraph shall have effect as respects rates for any rate period beginning on or after 1st April 1985.

*Alterations of current valuation list*

12.—(1) For section 70(2) of the principal Act there shall be substituted—

“(2) The owner or occupier of the whole or any part of a hereditament to which the proposal relates may, within twenty-eight days from the date on which a copy of the proposal is transmitted to the occupier under subsection (1) of this section, serve on the valuation officer notice in writing of objection to the proposal; and where—

- (a) the rating authority for the area in which the hereditament is situated are not entitled to object by virtue of the foregoing provisions of this subsection; but
- (b) the hereditament is of a class or description specified by the authority in accordance with subsection (6) of this section,

the authority may, within twenty-eight days from the date on which a copy of the proposal is transmitted to them under subsection (1) of this section, serve on the valuation officer notice in writing of objection to the proposal.

(3) Where the proposal was made otherwise than by the valuation officer, he shall, within twenty-eight days from the date on which a notice of objection is served on him under subsection (2) of this section, transmit a copy of it to the maker of the proposal.

(4) Where the proposal was made by the valuation officer or by any other person, not being the rating authority, and—

- (a) a notice of objection is served on the valuation officer under subsection (2) of this section otherwise than by the rating authority; and

## SCH. 1

- (b) the hereditament in question is of a class or description specified by the authority in accordance with subsection (6) of this section,

the valuation officer shall, within twenty-eight days from the date on which the notice is served on him, transmit a copy of it to the authority.

(5) The valuation officer shall, within twenty-eight days from the date on which a notice of objection is served on him under subsection (2) of this section, serve on the objector a notice in writing stating that unless—

- (a) the proposal is withdrawn ; or
- (b) all notices of objection to the proposal are unconditionally withdrawn ; or
- (c) an agreement in respect of the proposal is reached under section 72 of this Act,

a copy of the proposal and of every notice of objection which has not been unconditionally withdrawn will be transmitted to the clerk of the local valuation panel in accordance with section 73 of this Act ; and the notice shall explain that the transmission of a copy of the proposal will have effect as an appeal by the maker of the proposal against every objection signified by a notice of which a copy is transmitted.

(6) A rating authority may from time to time serve on the valuation officer for their area a notice in writing specifying a class or description of hereditament in respect of which they wish subsections (2) and (4) of this section to apply to them ; and any such notice shall have effect in relation to any proposal made by or served on the valuation officer after the end of the rate period in which the notice is served.

(7) Where a notice served by a rating authority under subsection (6) of this section has effect in relation to a proposal of which a copy is transmitted to the authority under subsection (1) of this section and the authority do not serve a notice of objection to the proposal under subsection (2) of this section, the authority may serve on the valuation officer a notice in writing stating that they wish sections 72(2)(e) and 76(4)(d) of this Act to apply to them in respect of the proposal ; and any notice under this subsection shall be served—

- (a) in the case of a proposal made by the valuation officer, within twenty-eight days from the date on which a copy of any notice of objection to the proposal is transmitted to the authority under subsection (4) of this section ; and
- (b) in the case of any other proposal, within twenty-eight days from the date on which a copy of the proposal is served on the authority or from the date mentioned in paragraph (a) of this subsection."

13. The following provisions of section 71 of the principal Act are hereby repealed—

- (a) in subsection (1)(b), paragraph (iii) together with the word " or " immediately preceding it ; and



(b) subsection (2).

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14. In section 72(2) of the principal Act for paragraph (e) there shall be substituted—

“(e) the rating authority for the area in which the hereditament is situated if—

(i) the authority are not included by virtue of paragraph (b), (c) or (d) of this subsection ; and

(ii) the authority have notified the valuation officer in accordance with section 70(7) of this Act that they wish this paragraph to apply to them.”.

15. The following provisions of section 73(2) of the principal Act are hereby repealed—

(a) paragraph (a) ; and

(b) in paragraph (b) the words in brackets.

16. For section 74 of the principal Act there shall be substituted—

“74.—(1) In the case of a proposal made under section 69 of this Act otherwise than by the valuation officer, the valuation officer may, at any time within the period of four months beginning with the date on which the proposal was served on him, give notice in writing to the maker of the proposal that the valuation officer is satisfied that the proposal is well-founded ; but no notice shall be given under this subsection if a notice of objection to the proposal has been served within the time limited by section 70(2) of this Act and has not been unconditionally withdrawn.

(2) If in the case of any proposal to which subsection (1) of this section applies the valuation officer does not give a notice under that subsection and the proposal is not withdrawn, the valuation officer—

(a) may at any time within the period mentioned in that subsection ; and

(b) shall not later than the end of that period,

transmit to the clerk to the local valuation panel constituted under section 88 of this Act from the members of which the local valuation court would fall to be constituted a copy of the proposal together with a statement that the valuation officer objects to the proposal and a copy of any notice of objection to the proposal which has been served under section 70(2) of this Act and has not been unconditionally withdrawn.

(3) Where, in accordance with subsection (2) of this section, the valuation officer transmits a copy of a proposal to the clerk to a local valuation panel, the transmission shall have effect as an appeal to a local valuation court, by the person who made the proposal, against the objection by the valuation officer and against every objection signified by a notice of which a copy is transmitted with the copy of the proposal.

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(4) The valuation officer shall serve on the maker of every proposal to which subsection (1) of this section applies a notice in writing stating the effect of subsections (2) and (3) of this section.

(5) Where the date referred to in subsection (1) of this section falls before the first anniversary of the coming into force of the valuation list to which the proposal relates, that subsection shall have effect as if for the words "four months" there were substituted the words "six months".

17. In section 75(b) of the principal Act after "73(2)" there shall be inserted the words "and 74(3)".

18. In section 76(4) of the principal Act for paragraph (d) there shall be substituted—

"(d) the rating authority for the area in which the hereditament is situated if—

(i) the authority are not the appellant ; and

(ii) the authority have notified the valuation officer in accordance with section 70(7) of this Act that they wish this paragraph to apply to them ; and".

19. Paragraphs 12 to 18 above shall have effect in relation to any proposal made by or served on the valuation officer on or after 1st April 1985, but where—

(a) a proposal is made by or served on the valuation officer before that date ; and

(b) a further proposal in respect of the same hereditament is made by or served on him on or after that date and before the first proposal has been settled,

those paragraphs shall not have effect in relation to the further proposal.

#### *Rating records*

20.—(1) For section 108 of the principal Act there shall be substituted—

"Inspection of documents. 108.—(1) Any ratepayer and any valuation officer may at all reasonable times without payment inspect and take copies of and extracts from—

(a) any valuation list whether prepared under Part V of this Act, under Part III of the Local Government Act 1948, or under the Rating and Valuation Act 1925 ;

(b) any notice of objection, proposal or notice of appeal with respect to the valuation list currently in force in a rating area or, subject to subsection (3) of this section, the immediately preceding valuation list ;

- (c) minutes of the proceedings of any local valuation court with respect to the valuation list currently in force in a rating area or, subject to subsection (3) of this section, the immediately preceding valuation list ; and
- (d) minutes of the proceedings of any rating authority during the preceding ten years or, where the valuation list currently in force in the rating area of an authority was transmitted to it under section 68(2) of this Act before the commencement of that period, during the period since the list was transmitted to the authority.

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(2) Any person having custody of any such document who obstructs a person in the exercise of any right under this section to inspect or take copies of or extracts from the document shall be liable on summary conviction to a fine of an amount not exceeding level 3 on the standard scale, as defined in section 75 of the Criminal Justice Act 1982 c. 48.

(3) Where a valuation list currently in force in a rating area has been in force for more than ten years, paragraphs (b) and (c) of subsection (1) of this section do not apply to the immediately preceding valuation list.

(4) For the purposes of this section the expression "ratepayer" includes an occupier who pays a rent inclusive of rates, and also includes any person authorised by a ratepayer to act on his behalf under this section."

(2) This paragraph shall come into force on 1st January 1985.

#### *Application of receipts*

21.—(1) Section 112 of the principal Act is hereby repealed.

(2) This paragraph shall come into force on the passing of this Act.

#### *Rebates for institutions for the disabled*

22.—(1) In subsection (1) of section 2 of the Rating (Disabled Persons) Act 1978 for the words after "used" there shall be substituted the words "wholly or predominantly for a qualifying purpose ; and a hereditament is used for a qualifying purpose if it is used—

- (a) for one or more of the purposes specified in subsection (2) below ; or
- (b) for one or more of those purposes and for purposes ancillary thereto."

(2) For subsection (5) of that section there shall be substituted—

"(5) The rebate in respect of any hereditament—

- (a) in the case of a hereditament used wholly for a qualify-

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ing purpose, shall be equal to the rates chargeable on the hereditament for the rebate period ;

- (b) in the case of a hereditament used predominantly for a qualifying purpose shall be equal to the rates that would be chargeable on the hereditament for the rebate period if its rateable value were so much only of its rateable value as is attributable to the part or parts of it used for that purpose,

but where a hereditament qualifies for rebate for part only of a rebate period the rebate shall be reduced proportionally.

(5A) Where the rating authority give the valuation officer notice of a part or parts of a hereditament used for a qualifying purpose, the valuation officer shall certify what amount of rateable value is attributable to that part or those parts and, subject to subsection (5B) below, his certificate shall be conclusive.

1967 c. 9.

(5B) An applicant for a rebate who is dissatisfied with the amount of rateable value certified under subsection (5A) above may appeal to the local valuation court by sending a notice in writing to the clerk of the local valuation panel constituted under section 88 of the General Rate Act 1967 ; and the court may, if they allow the appeal, alter the amount certified to any other amount which the valuation officer could have certified and which they think fit.

(5C) Sections 76(2) and (4) and 77 of the said Act of 1967 (procedure of local valuation court and right of appeal to Lands Tribunal) shall, with the necessary modifications, apply to the proceedings and decision of a local valuation court under this section.”.

- (3) After subsection (6) of that section there shall be inserted—

“(7) For the purposes of this section, a hereditament shall be regarded as being used predominantly for a qualifying purpose if 50 per cent. or more of the floor area of any building comprised in the hereditament (or, if there is more than one such building, of all such buildings) is used, or is available for use, wholly for the qualifying purpose ; and in this subsection “building” includes a part of a building and “buildings” shall be construed accordingly.”.

- (4) For section 3(5) of that Act there shall be substituted—

“(5) An applicant for a rebate—

- (a) whose application is refused by a rating authority ; or  
 (b) who is dissatisfied with any decision of the rating authority as to whether the hereditament is used wholly or predominantly for a qualifying purpose or as to whether any part of it is used for a qualifying purpose, may appeal to the county court ; and if that court allows the appeal it may give the rating authority such directions in relation to the rebate or the application as it thinks fit.”.

- (5) This paragraph shall have effect as respects rates for any rate period beginning on or after 1st April 1985.

*Adjustment of grant for disparities in rate revenue*

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23.—(1) For section 59(11)(c) of the Local Government, Planning 1980 c. 65. and Land Act 1980 there shall be substituted—

“(c) as if paragraph (e)—

(i) were omitted except in relation to any exercise of the power conferred by subsection (1) above for a purpose mentioned in subsection (6)(b) or (c) above ; and

(ii) in relation to any such exercise of that power, referred to two classes, namely, councils of inner London boroughs and councils of outer London boroughs.”

(2) This paragraph has effect in relation to any financial year beginning on or after 1st April 1983.

*Substituted rates and precepts*

24.—(1) After subsection (8) of section 3 of the Local Govern- 1982 c. 32. ment Finance Act 1982 there shall be inserted—

“(9) Where the original rate or precept has been quashed because it is insufficient to meet the expenditure required to be taken into account under section 2 or 11 of the said Act of 1967, subsection (2) above shall not prevent a substituted rate or precept being made or issued which is sufficient to meet that expenditure.

(10) Where, whether by virtue of this section or otherwise, a precept is issued to a rating authority after it has made a rate for the financial year to which the precept relates, subsection (2) above shall not prevent a substituted rate being made by the authority for giving effect to the precept ; and a rating authority which makes a substituted rate by virtue of this subsection shall be entitled to recover from the precepting authority in question any increase in its administrative or rate collection expenses which is attributable to that rate.”

(2) This paragraph shall have effect in relation to any financial year beginning on or after 1st April 1984.

## SCHEDULE 2

Section 16(2).

## RATING OF MOORINGS

## PART I

## EXEMPTION OF CERTAIN MOORINGS

1.—(1) No mooring to which this paragraph applies shall be liable to be rated or to be included in any valuation list or in any rate.

(2) This paragraph applies to any mooring—

(a) used or intended to be used by a boat or ship ; and

(b) equipped only with a buoy attached to an anchor, weight or other device—

(i) which rests on or in the bed of the sea or any river or other waters when in use ; and

(ii) which is designed to be raised from that bed from time to time.

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(3) This paragraph shall have effect for any rate period beginning on or after 1st April 1985.

## PART II

## RATING OF MULTIPLE MOORINGS

2.—(1) Where on any land there are two or more moorings and it appears to the valuation officer that the moorings are separately occupied, or are available for separate occupation, by persons other than the owner so as to form separate hereditaments for the purposes of rating within the meaning of the principal Act, the valuation officer, in preparing a new valuation list or in altering a current valuation list, may, if he thinks fit, treat as a single hereditament—

(a) all or any of the moorings ; or

(b) all or any of the moorings together with any adjacent moorings occupied by the owner or adjacent land so occupied.

(2) Where any moorings, or any moorings and land, are treated as a single hereditament under sub-paragraph (1) above, they shall, for the purposes of rating within the meaning of the principal Act, be deemed to be a single hereditament in the occupation of the owner.

(3) For the purposes of any proposal for the alteration of the valuation list made by the valuation officer by virtue of sub-paragraph (1) above—

(a) the hereditament shall be treated as in the occupation of the owner ; and

(b) in section 70(2) of the principal Act (which confers on certain persons the right to object to a proposal), the reference to any part of a hereditament shall be omitted.

(4) Where a valuation list is altered by virtue of sub-paragraph (1) above so as to include moorings, or moorings and land, as a single hereditament, any item comprised in that hereditament and separately entered in the list may be deleted from the list without any proposal being made to delete it ; and a deletion so made shall have effect as from the same date as the alteration of the list to include the single hereditament.

(5) Where moorings, or moorings and land, are treated as a single hereditament under sub-paragraph (1) above, or where the valuation officer has made a proposal for the alteration of the valuation list in order that they shall be so treated, a proposal to omit from the hereditament and enter separately in the valuation list a mooring occupied by a person other than the owner may be made by that person if the mooring would fall to be entered separately in the list but for this paragraph ; and sections 69(4) and (5) and 70 to 74 of the principal Act shall apply in relation to a proposal under this sub-paragraph as they apply to a proposal under section 69 of that Act.

3.—(1) Where by virtue of paragraph 2 above the valuation officer makes a proposal for the alteration of the valuation list so as to treat moorings, or moorings and land, as a single hereditament he shall, within twenty-eight days after the date on which the proposal is made, give the owner written notice of—

- (a) the number and description of moorings which will be comprised in the hereditament; and
- (b) the proportion of the proposed rateable value of the hereditament which is attributable to each of those moorings.

(2) Where moorings, or moorings and land, are treated, or proposed by the valuation officer to be treated, as a single hereditament under paragraph 2 above, the owner shall, if so requested by the occupier of a mooring comprised or proposed to be comprised in the single hereditament, supply the occupier with particulars—

- (a) of the matters specified in sub-paragraph (1)(a) and (b) above; and
- (b) of the amount in the pound at which the rate for the rating area in which the mooring is situated is currently charged.

(3) If the owner without reasonable excuse fails within twenty-eight days after the making of a request under sub-paragraph (2) above to comply with the request, he shall be liable on summary conviction to a fine of an amount not exceeding level 2 on the standard scale, as defined in section 75 of the Criminal Justice Act 1982 c. 48. 1982.

4.—(1) Subject to the following provisions of this paragraph, any alteration made in a valuation list by virtue of paragraph 2 above—

- (a) shall, in relation to any rate current at the date when notice of the relevant proposal was served on the owner, be deemed to have had effect as from the commencement of the period in respect of which the rate was made; and
- (b) shall have effect for the purposes of any subsequent rate.

(2) Sub-paragraph (1)(a) above shall not apply if—

- (a) any of the moorings which are treated as a single hereditament by virtue of the alteration was included as a separate hereditament in the valuation list immediately before the alteration was made; or
- (b) any of the moorings which are so treated has come into existence since the commencement of the period in respect of which the rate was made and was not so included before the alteration was made;

but the alteration shall, in a case within (a) above, be deemed to have had effect as from the date when notice of the relevant proposal was served on the owner and, in a case within (b) above or within (a) and (b) above, be deemed to have had effect as from the date when the mooring came into existence or, if there are two or more moorings to which (b) above applies, as from the date when the most recent of them came into existence.

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(3) In this paragraph "the relevant proposal", in relation to an alteration in the valuation list, means the proposal in pursuance of which the alteration was made.

(4) Where—

(a) an alteration is made in a valuation list by virtue of paragraph 2 above so that moorings, or moorings and land, are treated as a single hereditament; and

(b) any rate has been levied in respect of any item comprised in that hereditament,

so much (if any) of the amount of the rate levied as relates to the period after the alteration is deemed to have effect shall be repaid or allowed.

5.—(1) Where, after a valuation list has been altered so as to treat moorings, or moorings and land, as a single hereditament, it appears to the valuation officer that there is any other mooring—

(a) which could have been included with the moorings, or moorings and land, so treated; or

(b) which could have been so included if it had been in existence at the time when the proposal to alter the list was made,

the valuation officer, in preparing a new valuation list or in altering a current valuation list, may, if he thinks fit, treat those moorings, or moorings and land, and that other mooring as a single hereditament.

(2) The provisions of paragraph 2(2) to (5) and paragraphs 3 and 4 above shall apply in relation to moorings, or moorings and land, treated as a single hereditament under this paragraph and in relation to any proposal or alteration made by virtue of this paragraph as they apply in relation to moorings, or moorings and land, treated as a single hereditament under paragraph 2 above and in relation to proposals and alterations made by virtue of that paragraph.

6. In this Part of this Schedule—

"the principal Act" means the General Rate Act 1967;

"owner", in relation to a mooring, means any person for the time being receiving or entitled to receive the rack-rent of the mooring, whether on his own account or as agent or trustee for any other person, or who would so receive or be entitled to receive that rent if the mooring were let on a rack-rent,

and any other expression which is also used in the principal Act has the same meaning as in that Act.

7. No proposal for the alteration of a valuation list shall be made under this Part of this Schedule before the first rate period beginning after the passing of this Act.

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