3. This Act may be cited as the Diseases of Animals Act, 1896, and shall be construed as one with the Diseases of Animals Act, 1894, and that Act and this Act may be cited together as the Diseases of Animals Acts, 1894 and 1896. Short title and construction.

CHAPTER 16.

An Act to amend the Law with respect to the Rating of Occupiers of Agricultural Land in England, and for other purposes connected therewith. [20th July 1896.]

BE 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:

Exemption of agricultural land from half of rates to which this Act applies.

1.—(1.) During the continuance of this Act, that is to say, the period of five years after the thirty-first day of March next after the passing of this Act, the occupier of agricultural land in England shall be liable, in the case of every rate to which this Act applies, to pay one half only of the rate in the pound payable in respect of buildings and other hereditaments.

(2.) This Act shall apply to every rate as defined by this Act, except a rate—

(*a*) which the occupier of agricultural land is liable, as compared with the occupier of buildings or other hereditaments, to be assessed to or to pay in the proportion of one half or less than one half, or

(*b*) which is assessed under any commission of sewers or in respect of any drainage, wall, embankment, or other work for the benefit of the land.

Payment out of Local Taxation Account in respect of deficiency arising from exemption.

2.—(1.) In respect of the deficiency which will arise from the provisions of this Act in the produce of rates made by the spending authorities in England, as herein-after defined, there shall during the continuance of this Act—

(*a*) be paid to the Local Taxation Account an annual sum (in this Act referred to as the annual grant) of such amount as is certified under the provisions herein-after contained; and

(*b*) be issued from the Local Taxation Account by half-yearly payments out of the annual grant to each such spending authority a share of that grant of such amount as is certified under the provisions herein-after contained.

(2.) The Commissioners of Inland Revenue, in such manner, by such payments, and under such regulations, as the Treasury direct, shall pay to the Local Taxation Account, out of the proceeds of the estate duty derived in England from personal property, the annual sum required by this section to be paid to that account.

(3.) The first of those payments shall be made during the six months ending on the thirty-first day of March next after the passing of this Act, so as to make up a half-yearly payment to meet the issues to spending authorities on account of the six ensuing months.

Contributions from more than one parish.

3.—(1.) Where any spending authority require in any half year or other period to raise from two or more parishes a sum by a rate to which this Act applies, they shall, in determining the net amount to be so raised, deduct the sum issuable to them in respect of the said rate on account of their share of the annual grant for the said half year or other period, and the net amount after that deduction shall, where it would otherwise be raised in proportion to the rateable value, be raised in proportion to the assessable value of those parishes.

(2.) For the purposes of this section the assessable value of a parish shall be the rateable value thereof reduced by an amount equal to one half of the rateable value of the agricultural land in the parish.

Certifying of annual sums payable in respect of deficiency.

4.—(1.) The Local Government Board shall, as soon as may be after the passing of this Act, certify the amount—

(*a*) of the annual grant to be paid to the Local Taxation Account; and

(*b*) of the share of such grant to be paid annually to each spending authority,

under this Act, and for that purpose shall determine in the prescribed manner the amount which for the purposes of this Act is to be taken as having been raised during the last year before the passing of this Act by any rate to which this Act applies for the expenditure of each spending authority.

(2.) Such proportion of the whole amount so taken to be raised in respect of any hereditaments or parishes as the Local Government Board estimate to be the proportion of the total rateable value of those hereditaments or parishes which represents the value of agricultural land, shall be taken for the purposes of this Act as the amount raised during the said year, by the said authority, by the said rate, in respect of agricultural land, and one half of that amount shall be taken as the deficiency which will arise from the provisions of this Act in the produce of the said rate.

(3.) A sum equal to the total amount of the deficiencies thus estimated for all the spending authorities in England shall be the amount of the annual grant, and a sum equal to the deficiency thus estimated in the case of each spending authority shall be the share of that spending authority in the annual grant, and the Local Government Board shall certify the same accordingly.

(4.) The Local Government Board, in acting under this section, shall obtain such information and make such inquiries, and in such manner as they think fit.

(5.) The Local Government Board may in case of error amend, or for the purpose of meeting any alteration in an area or authority to which a certificate relates may vary, a certificate under this section, and any such amendment or variation shall have effect from the date of the original certificate, or any later date fixed by the Board; but, save as aforesaid, a certificate shall be final and binding on all persons.

(6.) The Local Government Board may give provisional certificates, if they think necessary for the purpose of enabling the first payments to and out of the Local Taxation Account under this Act

to be made, before they have sufficient information to enable them to give final certificates.

Separate statement in valuation lists, &c., of value of agricultural land.

5. In every valuation list and in the basis or standard for any county rate, and in any valuation made by the council of a borough or any other council for the purpose of raising the borough or other rate—

(*a*) where separate hereditaments are specified therein, the value of agricultural land shall be stated separately from that of any building or other hereditament; and

(*b*) in every case the total rateable value of the agricultural land in each parish shall be stated separately from the total rateable value of the buildings or other hereditaments in such parish; and whenever a copy of the total of the rateable value of any parish is required to be sent to any person, such copy shall state both the above-mentioned totals; and

(*c*) where any hereditament consists partly of agricultural land and partly of buildings, the gross estimated rental of the buildings, when valued separately, in pursuance of this Act, from the agricultural land shall, while the buildings are used only for the cultivation of the said land, be calculated not on structural cost, but on the rent at which they would be expected to let to a tenant from year to year, if they could only be so used; and the total gross estimated rental of the hereditament shall not be increased by the said separate valuation.

Procedure for ascertaining deficiency and for separation of value of agricultural land from buildings and other hereditaments.

6.—(1.) For the purposes of this Act returns shall be made to the Local Government Board in accordance with the prescribed regulations—

(*a*) by every spending authority in relation to the sums actually received by them or their predecessors during the year next before the passing of this Act from any rate to which this Act applies; and

(*b*) by every assessment committee or council whose duty it is to revise or make a valuation list, basis, standard or other valuation for any parish, in relation to the gross estimated rental and rateable value of that parish, and the proportion thereof which represents agricultural land; and

(*c*) by any such authority, committee, or council in relation to any other prescribed information.

(2.) For the purpose of the returns, statements showing the gross estimated rental and rateable value of the agricultural land in a parish, and, in the case of any hereditament separately valued which consists in part of agricultural land and in part of buildings or other hereditaments, of each such part, shall be made by the overseers of every parish, and corrected by the assessment committee, and sent to the surveyor of taxes, and be subject to objection or appeal by the said surveyor and overseers before the assessment committee, and the justices in special sessions, and the court of quarter sessions, and subject to the right of any aggrieved ratepayer to be heard upon the said appeal, in such form, within such times, and generally in such manner, and subject to such provisions, as may be prescribed. These provisions shall conform as nearly as

circumstances will permit to the existing statutory law respecting valuation lists, as regards notices, rights to inspect and take extracts, the hearing of objections, and otherwise.

(3.) The Local Government Board may by order make regulations for the purpose of this section, and also generally for carrying into effect this Act, and those regulations shall be laid before both Houses of Parliament, and if neither House of Parliament within ten days passes a resolution adverse to the said order, they shall be binding in law until varied in the same manner, shall have effect as if they were enacted in this Act, and shall amongst other matters provide—

(*a*) for fixing, with the concurrence of the Treasury, for the purpose of the division in the statements of agricultural land from buildings or other hereditaments, the minimum gross estimated rental and rateable value of the buildings or other hereditaments;

(*b*) for giving effect to a notice of objection or appeal by the surveyor of taxes unless it is proved that such notice is unfair or incorrect;

(*c*) for the temporary adoption by the county council or any other council, of the division in the return between the total rateable value of agricultural land and that of buildings and other hereditaments;

(*d*) for the alteration of the valuation list in accordance with the statements as finally settled and sending copies of the returns to spending authorities and for applying and adapting any statutory form or procedure respecting the valuation list or poor rate; and

(*e*) for adapting this Act to cases where there is no valuation list, or where a sum is raised by rate from an area not a parish.

(4.) The regulations may also provide fines for the breach thereof not exceeding forty shillings, or in case of any continuing offence not exceeding forty shillings a day during the continuance of the offence, and any such fine may be recovered as a crown debt or to an amount not exceeding one hundred pounds before a court of summary jurisdiction.

As to spending authorities.

7.—(1.) Where the spending authority are a school board for a school district which is a parish, or the surveyors of highways, the amount which otherwise would be payable under this Act to the spending authority may be paid to the guardians of the poor law union in which the parish is situate, and, if so paid, shall be paid or credited by them to the spending authority.

(2.) Every sum paid under this Act out of the Local Taxation Account to any spending authority in respect of any rate, shall, for the purpose of its application, of account, and of audit, be deemed to have been raised by the said rate.

33 & 34 Vict. c. 75.

(3.) For the purposes of section ninety-seven of the Elementary Education Act, 1870, any amount paid or credited under this Act out of the local taxation account to a school board shall be deemed to have been actually paid by the rating authority, and the amount which would have been raised or been produced by a rate of

threepence in the pound on the rateable value shall be calculated in like manner as if this Act had not passed.

As to limit of rate or expenditure in case of any local authority.

8. A limit imposed by any enactment on a rate shall be construed as being only a limit on the amount to be raised by that rate, and where by that limit or otherwise the sum to be raised or expended by a local authority is limited by any enactment by reference to a rate, the limit shall be varied so as to enable the local authority to raise or expend the same sum as they might have done if this Act had not passed, and in the case of a spending authority receiving any sum paid under this Act out of the local taxation account in respect of such rate that sum shall be deemed to be part of the sum raised thereby.

Definitions.

9. In this Act, unless the context otherwise requires—

The expression "rate" means a rate made during the continuance of this Act, the proceeds of which are applicable to public local purposes, and which is leviable on the basis of an assessment in respect of the yearly value of property, and includes any sum which, though obtained in the first instance by a precept, certificate, or other instrument requiring payment from some authority or officer, is or can be ultimately raised out of a rate as before defined:

The expression "rateable value" in the case of the county rate, or any other rate, levied according to any annual value not being rateable value as stated in the valuation list, means that annual value:

The expression "valuation list" means a valuation list under the Union Assessment Committee Acts, 1862 and 1864, or, in the metropolis, under the Valuation (Metropolis) Act, 1869: 25 & 26 Vict. c. 103; 27 & 28 Vict. c. 39;

The expression "spending authority" means any of the local authorities in England mentioned in the schedule to this Act: 32 & 33 Vict. c. 67.

The expression "occupier" includes owner where the owner is rated in place of the occupier:

The expression "Local Taxation Account" has the same meaning as in the Local Government Act, 1888: 51 & 52 Vict. c. 41.

The expression "prescribed" means prescribed by order of the Local Government Board:

The expression "agricultural land" means any land used as arable, meadow, or pasture ground only, cottage gardens exceeding one quarter of an acre, market gardens, nursery grounds, orchards, or allotments, but does not include land occupied together with a house as a park, gardens, other than as aforesaid, pleasure-grounds, or any land kept or preserved mainly or exclusively for purposes of sport or recreation, or land used as a racecourse:

The expression "cottage" means a house occupied as a dwelling by a person of the labouring classes:

The expression "year" means the local financial year, that is to say, the twelve months beginning on the first day of April, or where the spending authority do not make up their accounts to that day on the nearest day thereto to which they do make up their accounts, or on any other prescribed day.

Short title.

10. This Act may be cited as the Agricultural Rates Act, 1896.