STATUTORY INSTRUMENTS

1983 No. 547

RATING AND VALUATION

The Mines and Quarries (Valuation) Order 1983

Made - - - -	8*th March* 1983
Laid before Parliament	15*th March* 1983
Coming into Operation	1*st April* 1983

The Secretary of State for the Environment, after consultation with the associations of local authorities and of persons carrying on undertakings appearing to him to be concerned and with the local authorities and persons carrying on undertakings with whom consultation appeared to him to be desirable, in exercise of his powers under section 19 of the Local Government Act 1974(**a**) and section 114 of the General Rate Act 1967(**b**) as applied by section 22(3) of the Local Government Act 1974, and of all other powers enabling him in that behalf, hereby makes the following order:—

1. This order may be cited as the Mines and Quarries (Valuation) Order 1983 and shall come into operation on 1st April 1983.

2. This order applies, in respect of rate periods beginning on or after 1st April 1983, to any hereditament which consists of or includes a mine or quarry or 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 the removal of its refuse, other than such a hereditament the rateable value of which falls to be determined in accordance with the National Coal Board (Rateable Values) Order 1977(**c**).

3.—(1) The rateable value of any hereditament to which this order applies shall be its net annual value as ascertained in accordance with section 19(3) of the General Rate Act 1967, reduced by one half of the part of the rent estimated in accordance with that provision which is attributable to the occupation of land for the purpose of the winning and working, grading, washing, grinding and crushing of minerals.

(2) In this article "land" does not include buildings, structures, roads, shafts, adits or other works.

(**a**) 1974 c. 7. (**b**) 1967 c. 9. (**c**) S.I. 1977/2083.

4. The Mines and Quarries (Valuation) Order 1971(**a**) is hereby revoked.

Tom King,
Secretary of State for the Environment.

8th March 1983.

EXPLANATORY NOTE

(*This Note is not part of the Order.*)

Section 19 of the Local Government Act 1974 empowers the Secretary of State to make provision for determining the rateable values of hereditaments which consist of or include mines or quarries or which are occupied with mines or quarries for certain purposes: see paragraph 7 of Schedule 3 to that Act.

This order makes provision, operative from 1st April 1983, in place of that contained in the Mines and Quarries (Valuation) Order 1971 which is revoked, for all mines and quarries and certain associated hereditaments, other than those for which provision is made in the National Coal Board (Rateable Values) Order 1977. Its effect is to remove the special basis of assessment for tin, lead and copper mines contained in the 1971 Order.

(**a**) S.I. 1971/560.

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