1955 No. 1680

The Valuation Lists Rules, 1955

Made - - - -	*7th November*, 1955
Laid before Parliament	*10th November*, 1955
Coming into Operation	*14th November*, 1955

The Minister of Housing and Local Government, in exercise of his powers under sections 21 and 58 of the Rating and Valuation Act, 1925(**a**), as applied to London by subsection (1) of section 7 of the Rating and Valuation (Apportionment) Act, 1928(**b**), and as having effect by virtue of subsection (1) of section 70 of the Local Government Act, 1948(**c**), and of all other powers enabling him in that behalf, hereby makes the following rules:—

Citation, commencement and application

1. These rules may be cited as the Valuation Lists Rules, 1955, and shall come into operation on the fourteenth day of November, 1955.

2. Rules 3 to 26 shall apply to every valuation list made under Part III of the Act of 1948.

Interpretation

3.—(1) The Interpretation Act, 1889(**d**), applies to the interpretation of these rules as it applies to the interpretation of an Act of Parliament.

(2) In these rules, unless the context otherwise requires—

"the Act of 1925" means the Rating and Valuation Act, 1925;

"the Act of 1948" means the Local Government Act, 1948;

"the Act of 1955" means the Rating and Valuation (Miscellaneous Provisions) Act, 1955(**e**);

"the valuation officer" has the same meaning as in Part III of the Act of 1948;

"alteration" in relation to a valuation list includes the insertion in the list, or the omission from the list, of a hereditament;

"parish" includes any part of a parish being either a contributory place as defined in section 343 of the Public Health Act, 1936(**f**), or an area otherwise subject (except in respect of a garden or square in London or by reason of any provision in the City of London (Tithes and Rates) Act, 1910(**g**), or the City of London (Tithes) Act, 1947(**h**)) to separate or differential rating;

"London" means the administrative county of London;

(**a**) 15 & 16 Geo. 5. c. 90.
(**b**) 18 & 19 Geo. 5. c. 44.
(**c**) 11 & 12 Geo. 6. c. 26.
(**d**) 52 & 53 Vict. c. 63.
(**e**) 4 & 5 Eliz. 2. c. 9.
(**f**) 26 Geo. 5 & 1 Edw. 8. c. 49.
(**g**) 10 Edw. 7 & 1 Geo. 5. c. xxx.
(**h**) 10 & 11 Geo. 6. c. xxxi.

"industrial hereditament" and "freight-transport hereditament" have the same meanings as in the Rating and Valuation (Apportionment) Act, 1928;

"gas hereditament" means a hereditament which an Area Board within the meaning of the Gas Act, 1948(a), is, under section 6 of the Act of 1955, to be treated as occupying in the rating area; and

"black" includes blue-black.

(3) The definitions of the expressions "rating area", "owner" and "hereditament" in section 68 of the Act of 1925 shall apply in the application of these rules to London as if that Act extended to London.

Form of valuation lists

4.—(1) Subject to the provisions of rule 14, every valuation list shall be in the form set out in the schedule hereto or a form substantially to the like effect:

Provided that—

(*a*) columns 6 and 8 may be omitted from any page in Part I of Section I of the list which contains no hereditament in respect of which entries fall to be made in those columns, and in that event the heading to column 7 shall be "Rateable Value", but the columns shall not be renumbered;

(*b*) where a rating area comprises only one parish, Section III of the list shall, subject to the provisions of the following paragraph, contain only the totals of values for the rating area; and

(*c*) totals of values may also be entered in Section III of the list in respect of any areas other than parishes within the rating area or in respect of any hereditaments in relation to which the rating authority, after consultation with the valuation officer, consider it desirable to maintain a record of such totals.

(2) Where a rating area comprises more than one parish, the entries relating to the hereditaments in the several parishes shall, subject to the provisions of rule 8, be made in separate divisions of Parts I, II and III of Section I, and of Parts I, II and III of Section II, of the list.

Entry of hereditaments in preparation of list

5. Subject to the provisions of any enactment and of rules 21, 22 and 23, entries shall be made in the preparation of the list—

(*a*) in Part I of Section I in respect of every hereditament in the rating area;

(*b*) in Part II of the said Section in respect of every industrial hereditament in the rating area; and

(*c*) in Part III of the said Section in respect of every freight-transport hereditament in the rating area,

and shall be made in accordance with the headings to the columns in the appropriate Part:

(a) 11 & 12 Geo. 6. c. 67.

Provided that—

(*a*) in the case of any industrial or freight-transport hereditament no entries shall be made in Part I other than the entries in columns 2, 3 and 4 and the entry "Included in Part II" or "Included in Part III", as the case may be; and

(*b*) such entries may, in appropriate cases, cover two or more such hereditaments.

6. Subject to the provisions of paragraph (2) of rule 4 and of rules 8 and 9, hereditaments shall be entered, in the preparation of the list, in the appropriate Part of Section I in such order as the valuation officer, after consultation with the rating authority, may think to be most convenient.

7. Without prejudice to the generality of rule 6, the following hereditaments, namely—

(*a*) hereditaments in respect of which contributions in aid of rates are made; and

(*b*) hereditaments in respect of which the promoters of an undertaking are required by section 133 of the Lands Clauses Consolidation Act, 1845(**a**), to make good any deficiency of the general rate,

may, if the valuation officer thinks fit, be entered, in the preparation of the list, under the heading "Exemptions (Contribution Cases)" in a separate group in Part I, or where the rating area comprises more than one parish in separate groups in the appropriate divisions thereof, and if they are so entered entries in columns 2, 3 and 4 and the entry "See Exemptions (Contribution Cases)" may be made elsewhere in Part I in respect of any such hereditaments.

8. A gas hereditament which is to be included in the list in pursuance of the proviso to paragraph 9 of the Third Schedule to the Act of 1955 shall be entered at the end of Part I of Section I and where the rating area comprises more than one parish shall not be included in any division of that Part.

9. Where two or more properties within the same curtilage or contiguous to one another, in the same occupation but treated as two or more hereditaments for the purposes of rating and valuation, are by virtue of subsection (3) of section 3 of the Rating and Valuation (Apportionment) Act, 1928, treated under sections 3 and 4 of that Act as if they formed parts of a single hereditament, they shall be dealt with in Part II of Section I, in the preparation of the list, in accordance with the following provisions:—

(*a*) if they are in the same parish they shall be entered consecutively and bracketed together; and

(*b*) if they are not in the same parish a note indicating that they are treated under the said sections in such manner shall be entered in column 2 against each.

Alterations of the list

10. In alterations of the list existing entries may be struck out as provided in rules 11 and 12, but shall not be dealt with in any other manner.

(**a**) 8 & 9 Vict. c. 18.

11. In any alteration of the list made under subsection (4) of section 1 of the Act of 1955 (which provides for the alteration of a list, before the date on which it is to come into force, by reason of any material change of circumstances which has occurred since the time of valuation) existing entries falling to be struck out shall be struck out in black ink and entries falling to be inserted shall be inserted in new pages in the appropriate Parts or divisions of Section I.

12. In any alteration of the list made otherwise than under subsection (4) of section 1 of the Act of 1955 existing entries falling to be struck out shall be struck out in red ink and entries falling to be inserted shall be inserted in the appropriate Parts or divisions of Section II.

13. Entries falling to be inserted in Section II in relation to a gas hereditament in pursuance of sub-paragraph (*b*) of paragraph 9 of the Third Schedule to the Act of 1955 shall be entered at the end of Part I of that Section and where the rating area comprises more than one parish shall not be included in any division of that Part.

14. The new pages referred to in rule 11 shall include in addition to the columns set out for Parts I, II or III of Section I in the schedule hereto an additional column with the heading " Alter. Number ", and the entries contained in any new page shall be numbered.

15. Where any existing entry is struck out as provided in rule 11 the responsible officer of the rating authority making the alteration shall initial the alteration in black ink and a reference to the new page containing the corresponding inserted entry and to the number of that entry shall be inserted in such ink immediately above or below the line striking out the entry.

16. Where any existing entry is struck out as provided in rule 12 the responsible officer of the rating authority making the alteration shall initial the alteration in red ink and a reference to the sheet in Section II containing the corresponding inserted entry and to the direction number of that entry shall be inserted in such ink.

17. Nothing in these rules shall prevent the inclusion, in any sheet designed for insertion as a new page in Section I or for insertion in Section II, of directions for such insertion, for the striking out of any existing entries in the list or for the alteration of the totals of values in Section III.

Entries

18. Where part only of a hereditament is within Class (3) in column (1) of Part II of the Second Schedule to the Act of 1925, entries in respect of net annual values and rateable values shall be made in relation to the several parts of the hereditament, and where the hereditament falls to be entered in Part II of Section I or in Part II of Section II any entry in column 6 in relation to land covered with water shall be preceded by the entry " W ".

19. In the case of any hereditament such as is described in section 5 of the Valuation for Rating Act, 1953(**a**) (which provides as to agricultural dwelling-houses), the description of the hereditament shall include the item " (AG) ".

(**a**) 1 & 2 Eliz. 2. c. 42.

20. Where a hereditament falling to be entered in Part III of Section 1 or in Part III of Section II is used for more than one transport purpose, entries shall be made in columns 7 to 11 in respect of each purpose, the nature of the purpose being indicated in column 6 by the entry "C" for canal purposes, "D" for dock purposes and "R" for railway purposes.

21. In the case of any hereditament to which rule 7 applies, the entries required by any enactment shall be made in columns 5, 6, 7 or 8 of Part I of Section I or of Part I of Section II, but no entry shall otherwise be made in any such column.

22. In the case of any hereditament which is not liable to be rated and to which rule 21 does not apply, no entry shall be made other than the entries in columns 2, 3 and 4 of Part I of Section I or of Part I of Section II, the entry "Exempt" and, where an entry is made in Part I of Section II in respect of a hereditament for which values were previously entered, the direction and assessment numbers and such values.

23. No entries shall be made in columns 5, 6 or 8 of Part I of Section I or of Part I of Section II in relation to a gas hereditament.

Totals of values

24. Where any entries in a page in Section I of the list are struck out as provided in rule 11 the rating authority shall cause any necessary alterations to be made in the totals of values for the page.

25. The rating authority shall, as soon as may be after the list comes into force, enter in Section III, in accordance with the headings to the columns thereof, the totals of values at the coming into force of the list for the rating area and where the rating area comprises more than one parish for the several parishes.

26. Where any alteration is made in the list otherwise than under subsection (4) of section 1 of the Act of 1955 the rating authority shall cause any alterations in the totals of values to be recorded in Section III in accordance with the headings to the columns thereof. In such action any amounts to be added to totals shall be entered in green ink, any amounts to be subtracted in red ink and the totals as altered in black ink.

Revocation of existing rules

27. The Rating and Valuation Acts (Form of Valuation List) Rules, 1932(**a**), and the London (Valuation Lists) Rules, 1933(**b**), are hereby revoked except in their application to the valuation lists in force at the coming into operation of these rules.

(**a**) S.R. & O. 1932/395 (Rev. XIX, p. 629: 1932, p. 1733).
(**b**) S.R. & O. 1933/785 (Rev. XIX, p. 640: 1933, p. 1049).

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SECTION

Entries made in the preparation of the list, and in the alteration thereof under section

PART I—HEREDITAMENTS OTHER THAN INDUSTRIAL

Asst. No.	Name of occupier, or of owner (distinguished by " (O) "), if either is required for identification of hereditament	Description of hereditament	Name or situation of hereditament
1	2	3	4

PART II—INDUSTRIAL

Asst. No.	Name of occupier, or of owner (distinguished by " (O) "), if either is required for identification of hereditament	Description of hereditament	Name or situation of hereditament
1	2	3	4

PART III—FREIGHT-TRANSPORT

Asst. No.	Name of occupier, or of owner (distinguished by " (O) "), if either is required for identification of hereditament	Description of hereditament	Name or situation of hereditament	Gross value of hereditament where required to be ascertained	Whether railway, canal or dock
1	2	3	4	5	6
				£	

TOTALS £

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1 (4) of the Rating and Valuation (Miscellaneous Provisions) Act, 1955.

OR FREIGHT-TRANSPORT HEREDITAMENTS

Gross value of hereditament where required to be ascertained	Net annual value where it differs from rateable value	Rateable value		Initials of responsible officer of rating authority making alteration, and direction number
		Hereditaments not specified in column 8	Tithes, etc., and land used as a railway or canal, etc., or covered with water	
5	6	7	8	9
£	£	£	£	
TOTALS £				

HEREDITAMENTS

Gross value of hereditament where required to be ascertained	Net annual value of hereditament	Net annual value (as in column 6) and rateable value apportioned between industrial purposes and non-industrial purposes				Rateable value of hereditament (i.e. total of sums in columns 7b and 8b)	Initials of responsible officer of rating authority making alteration, and direction number
		Industrial purposes		Non-industrial purposes			
		Net annual value	Rateable value	Net annual value	Rateable value		
5	6	7a	7b	8a	8b	9	10
£	£	£	£	£	£	£	
TOTALS £							

HEREDITAMENTS

Net annual value of hereditament	Net annual value (as in column 7) and rateable value apportioned between transport purposes and non-transport purposes							Rateable value of hereditament (i.e. total of sums in columns 8c, 9b and 10b)	Initials of responsible officer of rating authority making alteration, and direction number
	Transport purposes					Non-transport purposes			
	(Not of application to London) Any part of the hereditament as to which a deduction falls to be made from the net annual value under the Rating and Valuation Act, 1925, a scheme made under section 64 thereof or a local Act			Any part (in London) Any other part (outside London) of the hereditament so far as used for transport purposes		Any part of the hereditament so far as used for purposes not being transport purposes			
	Net annual value	Amount produced by making the deduction	Rateable value	Net annual value	Rateable value	Net annual value	Rateable value		
7	8a	8b	8c	9a	9b	10a	10b	11	12
£	£	£	£	£	£	£	£	£	

SECTION

Entries made in the alteration of the list otherwise than under section 1 (4) of the

PART I—HEREDITAMENTS OTHER THAN INDUSTRIAL

Direct. No.	Asst. No.	Name or occupier, or of owner (distinguished by "(O)"), if either is required for identification of hereditament	Description of hereditament	Name or situation of hereditament	Values	
					Gross value of hereditament where required to be ascertained	Net annual value where it differs from rateable value
	1	2	3	4	5	6
					£	£
				TOTALS £		

PART II—INDUSTRIAL

Direct. No.	Asst. No.	Name of occupier, or of owner (distinguished by "(O)"), if either is required for identification of hereditament	Description of hereditament	Name or situation of hereditament	Values						
					Gross value of hereditament where required to be ascertained	Net annual value of hereditament	Net annual value (as in column 6) and rateable value apportioned between industrial purposes and non-industrial purposes				Rateable value of hereditament (i.e. total of sums in columns 7b and 8b)
							Industrial purposes		Non-industrial purposes		
							Net annual value	Rateable value	Net annual value	Rateable value	
	1	2	3	4	5	6	7a	7b	8a	8b	9
					£	£	£	£	£	£	£
				TOTALS £							

II

Rating and Valuation (Miscellaneous Provisions) Act, 1955

OR FREIGHT-TRANSPORT HEREDITAMENTS

Rateable value		Values last shown in valuation list				Initials of responsible officer of rating authority making alteration, and direction number
				Rateable Value		
Hereditaments not specified in column 8	Tithes, etc., and land used as a railway or canal, etc., or covered with water	Gross value of hereditament where required to be ascertained	Net annual value where it differs from rateable value	Hereditaments not specified in column 8	Tithes, etc., and land used as a railway or canal, etc., or covered with water	
7	8	5	6	7	8	9
£	£	£	£	£	£	
		TOTALS £				

HEREDITAMENTS

Values last shown in valuation list							Initials of responsible officer of rating authority making alteration, and direction number
Gross value of hereditament where required to be ascertained	Net annual value of hereditament	Net annual value (as in column 6) and rateable value apportioned between industrial purposes and non-industrial purposes				Rateable value of hereditament (i.e. total of sums in columns 7b and 8b)	
		Industrial purposes		Non-industrial purposes			
		Net annual value	Rateable value	Net annual value	Rateable value		
5	6	7a	7b	8a	8b	9	10
£	£	£	£	£	£	£	
TOTALS £							

PART III—FREIGHT-TRANSPORT

Direct. No.	Asst. No.	Name of occupier, or of owner (distinguished by "(O)"), if either is required for identification of hereditament	Description of hereditament	Name or situation of hereditament	Values										
					Gross value of hereditament where required to be ascertained	Whether railway, canal or dock	Net annual value of hereditament	Net annual value (as in column 7) and rateable value apportioned between transport purposes and non-transport purposes							Rateable value of hereditament (i.e. total of sums in columns 8c, 9b and 10b)
								Transport purposes					Non-transport purposes		
								(Not of application to London) Any part of the hereditament as to which a deduction falls to be made from the net annual value under the Rating and Valuation Act, 1925, a scheme made under section 64 thereof or a local Act			Any part (in London) Any other part (outside London) of the hereditament so far as used for transport purposes		Any part of the hereditament so far as used for purposes not being transport purposes		
								Net annual value	Amount produced by making the deduction	Rateable value	Net annual value	Rateable value	Net annual value	Rateable value	
	1	2	3	4	5	6	7	8a	8b	8c	9a	9b	10a	10b	11
					£		£	£	£	£	£	£	£	£	£
				TOTALS £											

HEREDITAMENTS

Values last shown in valuation list											
Gross value of hereditament where required to be ascertained	Whether railway, canal or dock	Net annual value of hereditament	Net annual value (as in column 7) and rateable value apportioned between transport purposes and non-transport purposes							Rateable value of hereditament (i.e. total of sums in columns 8c, 9b and 10b)	Initials of responsible officer of rating authority making alteration, and direction number
			Transport purposes					Non-transport purposes			
			(Not of application to London) Any part of the hereditament as to which a deduction falls to be made from the net annual value under the Rating and Valuation Act, 1925, a scheme made under section 64 thereof or a local Act			Any part (in London) Any other part (outside London) of the hereditament so far as used for transport purposes		Any part of the hereditament so far as used for purposes not being transport purposes			
			Net annual value	Amount produced by making the deduction	Rateable value	Net annual value	Rateable value	Net annual value	Rateable value		
5	6	7	8a	8b	8c	9a	9b	10a	10b	11	12
£		£	£	£	£	£	£	£	£	£	
TOTALS £											

SECTION

Record of

	Totals of Part I			Totals of Part II					
		Rateable values			Net annual values (as in column 6) and rateable values apportioned between industrial purposes and non-industrial purposes				
	Net annual values differing from rateable values	Hereditaments not specified in column 8	Tithes, etc., and land used as a railway or canal, etc., or covered with water	Net annual values of hereditaments	Industrial purposes		Non-industrial purposes		Rateable values of hereditaments (i.e. total of sums in columns 7b and 8b)
					Net annual values	Rateable values	Net annual values	Rateable values	
	Col. 6	Col. 7	Col. 8	Col. 6	Col. 7a	Col. 7b	Col. 8a	Col. 8b	Col. 9
	£	£	£	£	£	£	£	£	£
Parish of									
Directions affecting totals									
Direction Sheets Nos. / Dates									
Totals at coming into force of list, or brought forward									
Carried forward									
etc.									
Rating Area									
Directions affecting totals									
Direction Sheets Nos. / Dates									
Totals at coming into force of list, or brought forward									
Carried forward									

III

Totals of Values

Totals of Part III									
	Net annual values (as in column 7) and rateable values apportioned between transport purposes and non-transport purposes								
	Transport purposes					Non-transport purposes			
Net annual values of hereditaments	(Not of application to London) Parts of hereditaments as to which deductions fall to be made from net annual values under the Rating and Valuation Act, 1925, a scheme made under section 64 thereof or a local Act			Parts (in London) Other parts (outside London) of hereditaments so far as used for transport purposes		Parts of hereditaments so far as used for purposes not being transport purposes		Rateable values of hereditaments (i.e. total of sums in columns 8c, 9b and 10b)	Total rateable values (i.e. total of columns 7 and 8 in Part I, 9 in Part II and 11 in Part III)
	Net annual values	Amounts produced by making the deductions	Rateable values	Net annual values	Rateable values	Net annual values	Rateable values		
Col. 7	Col. 8a	Col. 8b	Col. 8c	Col. 9a	Col. 9b	Col. 10a	Col. 10b	Col. 11	
£	£	£	£	£	£	£	£	£	£

Given under the official seal of the Minister of Housing and Local Government this seventh day of November, nineteen hundred and fifty-five.

(L.S.) *Duncan Sandys,*
Minister of Housing and Local Government.

EXPLANATORY NOTE

(This Note is not part of the Rules, but is intended to indicate their general purport.)

These Rules prescribe the form of the valuation lists made under the Local Government Act, 1948, requirements to be complied with in the making of alterations therein, requirements to be complied with as respects entries, the method of recording the totals of values, etc.

1955 No. 1761

The Valuation Lists (Form of Proposal for Alteration) Regulations, 1955

Made - - - -	*23rd November,* 1955
Laid before Parliament	*29th November,* 1955
Coming into Operation	*1st April,* 1956

The Minister of Housing and Local Government, in exercise of his powers under section 41 of the Local Government Act, 1948(a) (as affected by section 2 of the Rating and Valuation (Miscellaneous Provisions) Act, 1955(b)), and section 71 of the said Act of 1948, and of all other powers enabling him in that behalf, hereby makes the following regulations:—

1. These regulations may be cited as the Valuation Lists (Form of Proposal for Alteration) Regulations, 1955, and shall come into operation on the first day of April, 1956.

2. The Interpretation Act, 1889(c), applies to the interpretation of these regulations as it applies to the interpretation of an Act of Parliament.

3. Every proposal made under subsection (1) or (2A) of section 40 of the Local Government Act, 1948, for the alteration of a valuation list shall be in the form set out in the schedule hereto or a form substantially to the like effect.

4. The Rating and Valuation (Forms of Proposal and Claim) Regulations, 1949(d), are hereby revoked.

(a) 11 & 12 Geo. 6. c. 26.
(b) 4 & 5 Eliz. 2. c. 9.
(c) 52 & 53 Vict. c. 63.
(d) S.I. 1949/2311 (1949 I, p. 3565).