STATUTORY INSTRUMENTS

1962 No. 2584

RATING AND VALUATION

The Valuation Lists Rules 1962

Made - - - -	*27th November* 1962
Laid before Parliament	*30th November* 1962
Coming into Operation	*1st December* 1962

The Minister of Housing and Local Government, after consultation with the local authority and the associations of local authorities with whom consultation appeared to him to be desirable, in exercise of his powers under sections 21 and 58 of the Rating and Valuation Act 1925(a) (the said sections having been applied to London as provided in section 7 (1) of the Rating and Valuation (Apportionment) Act 1928(b) and having effect in relation to valuation lists made under Part III of the Local Government Act 1948(c) by virtue of section 70 (1) thereof and the said section 21 having been amended by paragraph 1 of Schedule 4 to the Rating and Valuation Act 1961(d)) 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 1962 and shall come into operation on 1st December 1962.

2. Rules 3 to 26 shall apply to every valuation list made under Part III of the Act of 1948 coming into force after the coming into operation hereof.

Interpretation

3.—(1) The Interpretation Act 1889(e) 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(f);

"the Act of 1958" means the Local Government Act 1958(g);

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

"black" includes blue-black;

"electricity hereditament" means a hereditament which an Electricity Board is, under section 12 of the Act of 1958, to be treated as occupying in the rating area;

"gas hereditament" means a hereditament which a Gas Board is, under section 6 of the Act of 1955, to be treated as occupying in the rating area;

(a) 15 & 16 Geo. 5. c. 90. (b) 18 & 19 Geo. 5. c. 44.
(c) 11 & 12 Geo. 6. c. 26. (d) 9 & 10 Eliz. 2. c. 45.
(e) 52 & 53 Vict. c. 63. (f) 4 & 5 Eliz. 2. c. 9. (g) 6 & 7 Eliz. 2. c. 55.

"London" means the administrative county of London;

"parish" includes any part of a parish being either a contributory place as defined in section 343 of the Public Health Act 1936(a) 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(b) or the City of London (Tithes) Act 1947(c)) to separate or differential rating; and

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

(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 rules 16 and 17, 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*) where a rating area comprises only one parish, the Statement of Totals of Values in Section I, and Section III, shall, subject to the provisions of (*b*), contain only the total of rateable values for the rating area; and

(*b*) totals of rateable values may also be entered in Section III in respect of any areas other than parishes, or any hereditaments, within the rating area 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 be made in separate divisions of Section I and Section II.

Net annual values

5. Entries shall be made in the columns in Section I and Section II headed "Net annual value" only—

(i) where the rateable values of the hereditaments are, under the law for the time being in force, not the same as the net annual values;

(ii) where expressly required by any enactment; or

(iii) in accordance with rule 19,

and no entries shall be made as totals for the said columns or in the columns in the Statement of Totals of Values in Section I, and in Section III, headed "Net annual values (col. 6)".

Formula-assessed hereditaments

6. Water hereditaments of statutory water undertakings within the meaning of Part II of the Rating and Valuation Act 1961 and any hereditaments the rateable values of which are determined under an order made under section 3 of that Act shall be entered as a separate group in Section I, or Section II, or where the rating area comprises more than one parish as separate groups in the appropriate divisions of Section I, or Section II.

(a) 26 Geo. 5 & 1 Edw. 8. c. 49.
(b) 10 Edw. 7 & 1 Geo. 5. c. xxx. (c) 10 & 11 Geo. 6. c. xxxi.

Preparation of list

7. In the preparation of the list—

(*a*) subject to the provisions of any enactment and of rules 5, 19, 20 and 21, entries shall be made in Section I, in accordance with the headings to the columns thereof, in respect of every hereditament in the rating area:

(*b*) there shall be entered in the Statement of Totals of Values in Section I the total of rateable values for the rating area and where the rating area comprises more than one parish such totals for the several parishes and the gas and electricity hereditaments.

8. Subject to the provisions of rules 4 (2), 6 and 10, hereditaments shall be entered in Section I in such order as the valuation officer, after consultation with the rating authority, may think to be most convenient.

9. Without prejudice to the generality of rule 8, 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 under the heading "Exemptions (Contribution Cases)" as a separate group in Section I, or where the rating area comprises more than one parish as separate groups in the appropriate divisions thereof (following, in either case, the group or groups under rule 6), 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 the said Section in respect of any such hereditaments.

10. Gas and electricity hereditaments which are to be included in the list in pursuance of the proviso to paragraph 9 of Schedule 3 to the Act of 1955 and paragraph 11 of Schedule 2 to the Act of 1958 shall be entered at the end of Section I and where the rating area comprises more than one parish shall not be included in any division of that Section.

Alterations of the list

11. In alterations of the list existing entries may be struck out as provided in rules 12 and 13, but shall not be dealt with in any other manner.

12. In any alteration of the list made under the provisions of any enactment which provides for the alteration of a list before the date on which it is to come into force 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 Section I or the appropriate divisions thereof. Where existing entries are so struck out the officer of the rating authority making the alteration shall initial the striking out in black ink and if any entries are inserted a reference to the new page containing such entries and to their number therein shall be inserted in such ink.

13. In any alteration of the list made otherwise than as described in rule 12 existing entries falling to be struck out shall be struck out in red ink and entries falling to be inserted shall be inserted in Section II, being—

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

(*a*) in the case of entries falling to be inserted in relation to gas and electricity hereditaments in pursuance of sub-paragraph (*b*) of paragraph 9 of Schedule 3 to the Act of 1955 and sub-paragraph (*b*) of paragraph 11 of Schedule 2 to the Act of 1958, inserted at the end of the said Section and where the rating area comprises more than one parish not included in any division of that Section ; and

(*b*) in the case of any other entries, inserted in the said Section or the appropriate divisions thereof.

Where existing entries are so struck out the officer of the rating authority making the alteration shall initial the striking out in red ink and if any entries are inserted a reference to the sheet in Section II containing such entries and to their line number therein shall be inserted in such ink.

14. On the striking out of the entries for the time being existing in relation to any hereditament and the insertion of new entries in which the description of the hereditament is the same, there may be inserted, adjoining the gross and rateable values in the first entries in the list relating to the hereditament—

(*a*) on the first such striking out and insertion, in the colour required by rule 12 or 13 for the action described therein, the gross and rateable values in the new entries, and

(*b*) on the second or any subsequent such striking out and insertion, in violet ink, the gross and rateable values in the new entries and a reference to the new page or the sheet in Section II containing the new entries and their line number therein.

15. Where any entries have been made under rule 14 but on any subsequent alteration of the list the description of the hereditament is altered, the entries made under rule 14 shall be struck out in violet ink.

16. The new pages referred to in rule 12 shall include in addition to the columns set out for Section I in the schedule hereto an additional column with the heading "Alter. No.", and the entries contained in any new page shall be numbered.

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 any total of rateable values in Section III.

Entries

18. In the case of any hereditament such as is described in section 72 of the Local Government Act 1929(a) (which provides as to agricultural dwelling-houses) the description of the hereditament shall include the item "(AG)".

19. In the case of any hereditament to which rule 6 applies or of any gas or electricity hereditament the entry "None" shall be made in column 6 of Section I or of Section II.

20. In the case of any hereditament to which rule 9 applies the entries required by any enactment shall be made in column 5, 6 or 7 of Section I or of Section II, but no entry shall otherwise be made in any such column.

(a) 19 & 20 Geo. 5. c. 17.

21. In the case of any hereditament which is not liable to be rated and to which rule 20 does not apply, no entry shall be made other than the entries in columns 2, 3 and 4 of Section I or of Section II, the entry "Exempt" and, where an entry is made in Section II in respect of a hereditament for which values were previously entered, the direction and assessment numbers and such values.

22. No entries shall be made in column 5 of Section I or of Section II in relation to a gas or electricity hereditament.

Totals of values

23. Where any entries in a page in Section I are struck out as provided in rule 12 the rating authority shall cause any necessary alterations to be made in the total of rateable values for the page.

24. The rating authority shall, as soon as may be after the list comes into force, enter in Section III in black ink the total of rateable values at such coming into force for the rating area and where the rating area comprises more than one parish such totals for the several parishes and the gas and electricity hereditaments.

25. Where any alteration is made in the list otherwise than as described in rule 12 the rating authority shall cause any alteration in a total of rateable values to be recorded in Section III. In such action any amount to be added to such total shall be entered in green ink, any amount to be subtracted therefrom in red ink and the total as altered in black ink.

26. As soon as may be after each 1st October or 1st April on which the list remains in force the rating authority shall cause the date to be recorded in black ink in Section III.

Revocation of existing instruments

27. The Valuation Lists Rules 1955(**a**), the Valuation Lists Rules 1958(**b**) and the Valuation Lists (Totals of Values) Regulations 1955(**c**) are hereby revoked except in their application to the valuation lists in force at the coming into operation of these rules.

(**a**) S.I. 1955/1680 (1955 II, p. 2073).
(**b**) S.I. 1958/2039 (1958 II, p. 2067). (**c**) S.I. 1955/1681 (1955 II, p. 2089).

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SECTIONS 1 TO 3

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SECTION

Entries made in the preparation of the list and

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

Statement of Totals of Values as at

	Totals of values	
	Net annual values (Col. 6)	Rateable values (Col. 7)
	£	£
Parishes and other areas which are liable to be charged separately in respect of any expenses:		
Gas and electricity hereditaments		
Rating area		

SECTION

Entries made in the alteration of

Direct. No.	Assessment 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
	1	2	3	4	5
					£

TOTALS £

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in its alteration before it comes into force.

Gross value of hereditament where required to be ascertained 5	Net annual value 6	Rateable value 7	Initials of officer of rating authority making alteration, and reference to new entry 8
£	£	£	
TOTALS £			

II

the list after it came into force.

Values		Values last shown in valuation list			Initials of officer of rating authority making alteration, and reference to new entry
Net annual value 6	Rateable value 7	Gross value of hereditament where required to be ascertained 5	Net annual value 6	Rateable value 7	8
£	£	£	£	£	
		TOTALS £			

SECTION III

Record of Totals of Values.

	Date of half-yearly totals	Directions affecting totals		Totals of values	
	Day Month Year	Direction Sheets Nos.	Dates	Net annual values (Col. 6) £	Rateable values (Col. 7) £
Parish of..... etc.					
Gas and electricity hereditaments					
Rating area					

Given under the official seal of the Minister of Housing and Local Government on 27th November 1962.

(L.S.) *Keith Joseph,*
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 and coming into force after the coming into operation of these Rules. They also prescribe requirements to be complied with in any alteration of the list, as to entries made in the list, as to the recording of totals of values, etc.