STATUTORY INSTRUMENTS

# 1972 No. 1612

# RATING AND VALUATION

## The Valuation Lists Rules 1972

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| *Made - - -* | *18th October* 1972 |
| *Laid before Parliament* | *31st October* 1972 |
| *Coming into Operation* | *21st November* 1972 |

The Secretary of State for the Environment, 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 67(2) and 113 of the General Rate Act 1967**(a)** 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 1972 and shall come into operation on 21st November 1972.

**2.** Rules 3 to 25 shall apply to every valuation list made under Part V of the Act of 1967 coming into force after the coming into operation hereof.

*Interpretation*

**3.**—(1) The Interpretation Act 1889**(b)** shall apply for the interpretation of these rules as it applies for the interpretation of an Act of Parliament.

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

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

"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 34 of the Act 1967, to be treated as occupying in the rating area;

"gas hereditament" means a hereditament which a Gas Board is, under section 33 of the Act of 1967, to be treated as occupying in the rating area.

*Form of valuation lists*

**4.**—(1) Subject to the provisions of rules 5, 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 rating district and there are no parts of the area which are liable to be charged separately in respect of

**(a)** 1967 c. 9. **(b)** 1889 c. 63.

any expenses the Statement of Totals of Values in Section I, and Section III, shall, subject to the provisions of (*b*) of this proviso, contain only the total of rateable values for the rating area;

(*b*) totals of rateable values may also be entered in Section III in respect of any areas other than rating districts, 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 rating district, the entries relating to the hereditaments in the several rating districts shall be made in separate divisions of Section I and Section II.

*Net annual values*

**5.**—(1) Subject to the provisions of paragraph (2) of this rule and of rule 20 no entry other than the gross values of hereditaments shall be made in column 5 of Section I and Section II.

(2) In any case where—

(*a*) the rateable value of the hereditament is, under the law for the time being in force, not the same as the net annual value; or

(*b*) the entry in the valuation list of the net annual value is expressly required by any enactment,

the net annual value of the hereditament shall be entered in column 5 of Section I and Section II in addition to the entry of the gross value and the entry of any net annual value shall be distinguished either by a prefix consisting of the letters "NAV" or by reference in the form of an asterisk to a footnote, which shall appear on every page of a valuation list on which entry of a net annual value is made and shall indicate that the footnoted entry is the net annual value of the hereditament. The heading of column 5 of Section I and Section II on any page of a valuation list on which the entry of a net annual value is made shall be "Gross Value/Net Annual Value".

(3) No entries shall be made as totals for column 5 or in the columns in the Statement of Totals of Values in Section I, or in Section III, in respect of net annual values.

*Formula-assessed hereditaments*

**6.** Water hereditaments of statutory water undertakings within the meaning of section 31 of the Act of 1967 and any hereditaments the rateable values of which are determined under an order made under section 35 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 rating district as separate groups in the appropriate divisions of Section I, or Section II.

*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 columns 1, 3, 4, 5, 6 and 7 of 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 rating district or part of the area, other than a rating district, which is liable to be charged separately in respect of any expenses such totals for the several rating districts and, except in Greater London, any part of the area, other than a rating district, which is so liable 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 the 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)** or section 27 of the Compulsory Purchase Act 1965**(b)** 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 rating district 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 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 10 of Schedule 6 and paragraph 14 of Schedule 7 to the Act of 1967 shall be entered at the end of Section I and where the rating area comprises more than one rating district 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 and new entries are inserted a reference to the new page containing such entries and to their number therein shall be inserted in black 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*) in the case of entries falling to be inserted in relation to gas and electricity hereditaments in pursuance of sub-paragraph (*b*) of paragraph 10 of Schedule 6 and sub-paragraph (*b*) of paragraph 14 of Schedule 7 to the

**(a)** 1845 c. 18. **(b)** 1965 c. 56.

Act of 1967, inserted at the end of the said Section and where the rating area comprises more than one rating district 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 and new entries are inserted a reference to the sheet in Section II containing such entries and to their line number therein shall be inserted in red 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 26(2) of the Act of 1967 (which provides as to agricultural dwelling houses) the description of the hereditament shall include the item "(AG)".

**19.** In the case of any hereditament in relation to which section 45 of the Act of 1967 (which provides for relief in respect of facilities for disabled persons) applies in ascertaining the gross value the description of the hereditament shall include the item "(PR)".

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

**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 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.

*Totals of values*

**22.** 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.

**23.** 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 rating district or part of the area, other than a rating district, which is liable to be charged separately in respect of any expenses such totals for the several rating districts and, except in Greater London, any part of the area, other than a rating district, which is so liable and the gas and electricity hereditaments.

**24.** 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.

**25.** 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 instrument*

**26.** The Valuation Lists Rules 1962**(a)** are hereby revoked except in their application to the valuation lists in force at the coming into operation of these rules.

**(a)** S.I. 1962/2584 (1962 III, p. 3470).

## SCHEDULE

### SECTION I

Entries made in the preparation of the list and in its alteration before it comes into force.

| Assessment No. | Analysis code | Description | Address (& name of occupier or owner "O" if required for identification) | Gross value | Rateable value | Reference No. of amendment |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | | | | £ | £ | |
| | | | | Total | | |

| Statement of totals of values as at | Totals of values |
|---|---|
| | Rateable values (Col. 6) |
| Rating districts and other areas which are liable to be charged separately in respect of any expenses: | £ |
| Gas and electricity hereditaments ..... | |
| Rating area ..... | |

SECTION II

Entries made in the alteration of the list after it came into force.

| Direct. No. | Assessment No. | Analysis code | Description | Address (& name of occupier, or owner "O", if required for identification) | Gross value | Rateable value | Rateable value last shown in valuation list | Ref. No. of amendment |
|---|---|---|---|---|---|---|---|---|
| | 1 | 2 | 3 | 4 | 5 | 6 | 6 | 7 |
| | | | | | £ | £ | £ | |
| | | | | | Total £ | | | |

SECTION III

Record of totals of values

| | Date of half-yearly totals | | | Directions affecting totals | | Totals of values |
|---|---|---|---|---|---|---|
| | Day | Month | Year | Direction Sheet Nos. | Dates | Rateable values (Col. 6) |
| Rating district of..... etc. | | | | | | |
| Gas and electricity hereditaments..... | | | | | | |
| Rating area ..... | | | | | | |

*Peter Walker,*
18th October 1972. Secretary of State for the Environment.

## EXPLANATORY NOTE

(This Note is not part of the Rules.)

These Rules prescribe the form of the valuation lists required by the General Rate Act 1967. They also prescribe requirements to be complied with in any alteration of the lists, as to entries made in the lists, as to the recording of totals of values, etc.

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