

Abbreviations

GRA 1967 = General Rate Act 1967

LGFA 1988 = Local Government Finance Act 1988

LGFA 1992 = Local Government Finance Act 1992

the 2003 Act = Local Government Act 2003

Definitions

Competent person

In relation to a proposal and an appeal, means a person (other than the proposer) who, at the date on which the decision notice in respect of that proposal was served on the proposer, who would have been competent to make the proposal.

(SI 2008/315 Reg 4)

Interested person

The owner; the occupier when the owner resides elsewhere; the liable person (exempt dwellings); any other taxpayer in respect of the dwelling.

(SI 1993/290)

Dwelling

Any hereditament as defined under Section 15(1) of the GRA 1967; not shown or required to be shown in the Local or Central Rating Lists; and not exempt from Non-Domestic Rating.

(Section 3 of LGFA 1992).

Material increase

An increase in value caused by building or engineering works at the dwelling whether or not planning permission is obtained.

(Section 24 of LGFA 1992)

Material reduction

The reduction in value of a dwelling caused in whole or in part by demolition of any part, any change in the physical state of the locality or any adaptation to make it suitable for use by a physically disabled person.

(Section 24 of LGFA 1992)

Relevant transaction

A sale, grant of lease of seven years or more or transfer of a lease by sale.

(Section 24 LGFA 1992)

Self-contained

A building or a part of a building which has been constructed or adapted for use as separate living accommodation.

(SI 1997/656)