VALUATION.

Appeals to Quarter Sessions.

REGULATIONS DATED THE 26TH DAY OF MARCH, 1938, MADE BY THE MINISTRY OF FINANCE UNDER SECTION 9 OF THE FINANCE ACT (NORTHERN IRELAND), 1936.

1938. No. 32.

The Ministry of Finance for Northern Ireland in exercise of the powers conferred upon it by Sub-section (6) of Section 9 of the Finance Act (Northern Ireland), 1936, hereby makes the following Regulations :—

1.—(1) These Regulations may be cited as the Valuation Appeals to Quarter Sessions Regulations (Northern Ireland), 1938.

(2) In these Regulations the following expressions have the meanings hereby assigned to them, that is to say :—

" The Act of 1852 " means the Valuation (Ireland) Act, 1852;

" The Commissioner " means the Commissioner of Valuation;

" Statutory Particulars " means any particulars which may have been delivered to or abstracted by the Ministry of Finance under Sub-section (1) of Section 9 of the Finance Act (N.I.), 1936;

" Appellant " includes any person duly authorised by the appellant to act on his behalf;

Other expressions have the same meanings as in the Valuation Acts (Northern Ireland), 1852 to 1932.

2.—Where notice of appeal to Quarter Sessions has been given under Section 22 of the Act of 1852 against the valuation of any hereditament (whether in respect of a hereditament included in a list relating to a general revaluation or in respect of a hereditament included in the list mentioned in Section 31 of the Act of 1852) the conditions under which there may be made available at the hearing of such appeal any statutory particulars which the Commissioner proposes to use on that appeal shall be as follows ;—

(i) If the appellant not later than the fourteenth day before the commencement of the Quarter Sessions to which the appeal is made sends or delivers to the Commissioner either :—

(a) a statement of particulars of all hereditaments (other than the subject of appeal) to which he proposes to refer in evidence at the hearing of the appeal, or

(b) a statement that he does not propose so to refer on the appeal to any hereditaments other than the subject thereof,

the Commissioner shall, not later than the seventh day before the commencement of the Quarter Sessions to which the appeal is made, send or deliver to the appellant a statement of particulars —statutory or otherwise—of the hereditaments (if any) other than the subject of appeal to which he, on his part, proposes to refer in evidence at the hearing of the Appeal.

(ii) The statement sent or delivered by the appellant shall be in the form set out in the Schedule to these Regulations so far as possible, and the statement sent or delivered by the Commissioner shall be in a form to the like effect.

(iii) When sending or delivering a statement in fulfilment of any of the foregoing provisions the Commissioner and the appellant shall at the same time send or deliver a copy thereof to the Clerk of the Crown and Peace for the County or Place in which the hereditaments the subject of appeal are situated.

3.—If the appellant does not send or deliver to the Commissioner a statement in accordance with the foregoing provisions the statutory particulars which the Commissioner proposes to use shall be available at the hearing of the appeal, whether the Commissioner sends or delivers to the appellant a statement of particulars or not.

4.—These Regulations shall come into operation on the first day of May, 1938, but shall not apply to an appeal made to any Court of Quarter Sessions which commenced before that date.

Sealed with the Official Seal of the Ministry of Finance for Northern Ireland this 26th day of March, 1938, in the presence of—

(L.S.) G. C. DUGGAN,
Assistant Secretary.