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Fairness to ratepayers

Your leader of 6 December 1965 on the abandonment of the 1968 rating revaluation states with clarity and force views shared by the Royal Institution of Chartered Surveyors (RICS). Uniformity is of paramount importance in rating valuation if there is to be a fair distribution of the rate burden between ratepayers and, in a broader sense, between rating authorities; thus there is need for periodic revision. Otherwise, as values shift, there will be increasing distortions due to the freezing of list values which takes no account of the changing relativity of values between properties of different classes or even within the same class.

It ought to be pointed out that a shortage of valuers in the Inland Revenue Valuation Office is not a conclusive reason for abandoning the revaluation. From 1950, when that office first undertook valuation for rating, until 1958 the office was assisted by firms of surveyors in private practice operating under contract. In fact, the preparation of the 1956 valuation list was substantially assisted by such firms. This arrangement could easily be followed again.

The RICS welcomes the intention of the Minister of Housing and Local Government to give statutory authority to the practice under which a new or altered property is valued on the same basis as those in the original valuation list. This gives recognition to a practice which is necessary if unfairness between ratepayers is to be avoided. It does nothing, however, to remove the objections referred to above, and as the date of the current valuation (April 1 1963) recedes into the past the tone of the list will become increasingly artificial.¹

¹ *The Times*, 9 December 1965.