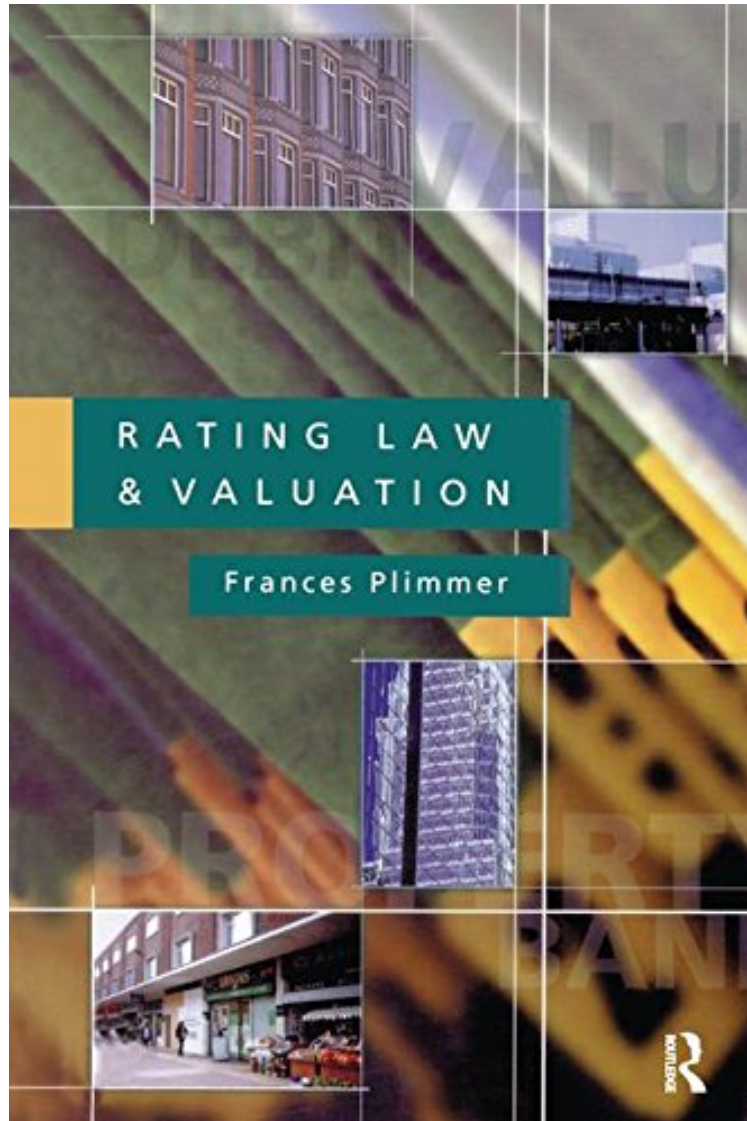


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Frances A.S. Plimmer

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Following the introduction of the uniform business rate in 1990, local property taxation changed dramatically, whilst retaining many of its historical and familiar characteristics. Rating Law and Valuation details the existing, non-domestic rating system from the principles of rate liability and the definition of hereditament, the rateable value, to the procedure for compiling and altering the rating lists. The book also discusses how the methods of valuation are used by

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