

Membership Newsletter



Rateable Value of Cemeteries

Read on and possibly save some money

During last year Wimborne Cemetery Joint Management Committee, under the leadership of its clerk Anthony Sherman, successfully challenged the rateable value of its cemetery. The outcome was a 50% reduction and a saving of approximately £4,000.

The Rateable Value of its cemetery had increased from £3,250 to £8,100, mainly because a consecrated chapel existed in the grounds. After a great deal of research and many conversations, legal opinion from the Chief Legal Adviser to the Archbishops' Council stated that the Valuations Office was incorrect in its interpretation of cemetery chapels not being places of Worship, and thus they should be exempt from Rates.

The Cemetery was initially entered into the 2010 Rating List at £8,100 rateable value and following representations and a site visit the valuation office amended its records to reflect the circumstances on the ground. It then issued a Valuation Office notice to amend their figure to £6,250 rateable value.

The clerk to the management committee lodged a formal appeal against this revised assessment that was followed by detailed correspondence and research by the valuation office into possible exemption from rating of the Church of England Chapel. Following the conclusion of their research the valuation office accepted that the chapel should be treated as exempt from rating. As a consequence the cemetery was revalued with the valuation being reduced to £4,150 Rateable Value.


Some Background

In the correspondence on this matter it was argued by the valuation office that the consecrated chapel is not a place of worship unless it is owned by the Church of England or posses a certificate under the Places of Worship Act 1855. However the Diocesan Registrar/ Church of England legal advisor confirmed – 'If the legislation is as they [the valuation office] say, there must be something wrong, because there is no such thing as "owned by the Church of England" in law. There is no institution with a legal personality. It is perfectly possible for a chapel to be used for Anglican worship even when it is "owned" by a private individual or organisation, as long as it has a licence for the worship in question. The records of the transfer of the ownership of the cemetery itself* may show that the building has a licence. Most such licences once granted were not regarded as precious documents, so you may not be able to find the original'.

(*Title to the cemetery was passed to three local authorities at the time that the Joint Management Committee was established)

Grateful thanks are extended to Anthony Sherman and Wimborne Cemetery Joint Management Committee for sharing this information with the Institute and its members.

ICCM – Developing and promoting good practice in cemeteries and crematoria



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