

SCHEDULES

FOURTH SCHEDULE

Section 24.

NEW PROVISIONS FOR RATING GAS BOARDS

PART I

Calculation of rateable value on which rates are to be assessed

- 1 The provisions of this Part of this Schedule shall have effect for the purpose of calculating in respect of the year 1961-62 (hereinafter referred to as " the basic year ") and of any subsequent year, the rateable value of the lands and heritages which a Gas Board are to be treated as occupying as mentioned in subsection (1) of section twenty-four of this Act.
- 2 (1) The Assessor of Public Undertakings (Scotland) (hereinafter referred to as " the Assessor ") shall, not later than the thirtieth day of April, nineteen hundred and sixty-one, determine for each Gas Board the amount which for the purposes of this Schedule, and subject to the provisions of paragraph 7 thereof, is to be the basic rateable valuation of that Board, and such amount shall be the rateable valuation of the Board's undertaking for the basic year.
(2) For the purpose of determining that amount the Assessor shall value all the lands and heritages, other than excepted premises, occupied by the Gas Board in accordance with the principles applied by the Assessor before the passing of this Act in valuing lands and heritages belonging to the Scottish Gas Board subject, however, to such modifications in those principles as the Secretary of State may by order prescribe after consultation with the Gas Boards, the Advisory Council and such associations of local authorities as appear to him to be concerned.
(3) The power to make an order conferred on the Secretary of State by this paragraph shall be exercisable by statutory instrument which shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- 3 Each Gas Board shall estimate and certify the total number of therms supplied by them to consumers in their area during the twelve months ending with the thirty-first day of March, nineteen hundred and sixty-one, and such total number shall for the purposes of this Schedule and subject to the provisions of paragraph 8 thereof, be the standard number of therms of that Board.
- 4 (1) For each year subsequent to the basic year each Gas Board's basic rateable valuation shall be adjusted in accordance with the following provisions of this paragraph, and such basic rateable valuation as so adjusted shall be the rateable valuation of that Board's undertaking for that year.
(2) For each such year each Gas Board shall—

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- (a) estimate and certify the total number of therms supplied by the Board to consumers in their area during the twelve months ending with the thirty-first day of March falling within the immediately preceding year, and
 - (b) calculate and certify the amount by which that total exceeds, or falls short of, the Board's standard number of therms ;
- and the Board's basic rateable valuation shall be adjusted for that year by multiplying it by the fraction of which—
- (i) the numerator is the Board's standard number of therms increased by one-fifth of the said excess, or, as the case may be, decreased by one-fifth of the said deficiency, and
 - (ii) the denominator is the Board's standard number of therms.
- 5 (1) Each Gas Board's rateable valuation for any year shall be apportioned in respect of that year among all separately rated areas in which any therms were supplied by the Board to consumers, or manufactured by the Board, during the twelve months ending with the thirty-first day of March falling within the immediately preceding year, and the proportion of the rateable valuation to be allocated to any one of those areas shall be ascertained by multiplying the rateable valuation by the fraction of which—
- (a) the numerator is the number of therms supplied by the Board to consumers in that area during the said twelve months, as estimated and certified by the Board, plus nine-tenths of the number of therms (if any) manufactured in that area by the Board during the said twelve months, as so estimated and certified, and
 - (b) the denominator is the total number of menus supplied by the Board to consumers in the area of the Board during the said twelve months, as estimated and certified by the Board, plus nine-tenths of the total number of therms manufactured by the Board during the said twelve months, as so estimated and certified.
- (2) For the purpose of the apportionment in respect of any year of a Gas Board's rateable valuation for that year among separately rated areas, all such areas which are in existence at the commencement of the said year shall be deemed to have existed during the twelve months ending with the thirty-first day of March falling within the immediately preceding year and to have had the same boundaries during the said twelve months as they have at the commencement of the first-mentioned year.
- 6 The amount which, in accordance with the last foregoing paragraph, is allocated for any year to a separately rated area, in the case of a Gas Board, shall be the rateable value and the net annual value of the lands and heritages which that Board is to be treated as occupying in that area for that year.
- 7 (1) In respect of the year 1966-67 and of every fifth year thereafter the Secretary of State shall consider, not later than the thirty-first day of December falling within the immediately preceding year, in consultation with the Gas Boards, the Advisory Council and such associations of local authorities as appear to him to be concerned, whether a new basic rateable valuation ought to be determined for each Gas Board, and in considering this question the Secretary of State shall have regard to—
- (a) any changes which may have taken place in the general level of valuations during the five years immediately preceding the year in question, which changes shall be certified to the Secretary of State by the Advisory Council on a request being made to them in that behalf by the Secretary of State, and
 - (b) any other circumstances which appear to the Secretary of State to be relevant.

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- (2) If the Secretary of State decides that a new basic rateable valuation ought to be determined for each Gas Board as aforesaid, he shall request the Assessor to determine the amount of each new basic rateable valuation, and the Assessor shall as soon as practicable determine such amount and for that purpose shall value all the lands and heritages, other than excepted premises, occupied by each Gas Board in accordance with the principles applied by the Assessor before the passing of this Act in valuing lands and heritages belonging to the Scottish Gas Board subject, however, to such modifications in those principles as the Secretary of State may by order prescribe after consultation with the Gas Boards, the Advisory Council and such associations of local authorities as appear to him to be concerned.
- (3) The new basic rateable valuation so determined for each Gas Board shall be the rateable valuation of that Board's undertaking in respect of the year for which it is so determined and, subject to the provisions of this paragraph, shall for the purposes of this Schedule be the Board's basic rateable valuation for that year and any subsequent year.
- (4) The power to make orders conferred on the Secretary of State by this paragraph shall be exercisable by statutory instrument which shall be subject to annulment in pursuance of a resolution of either House of Parliament
- 8 If in respect of any year a new basic rateable valuation is determined under the last foregoing paragraph for each Gas Board, then each Gas Board shall estimate and certify the total number of therms supplied by them to consumers in their area during the twelve months ending with the thirty-first day of March falling within the immediately preceding year, and such total number shall for the purposes of this Schedule, and subject to the foregoing provisions of this paragraph, be the standard number of therms of that Board.

PART II

Supplementary Provisions

- 9 It shall be the duty of each Gas Board, before the first day of August in any year, to transmit to the Assessor a statement setting out particulars of all the matters estimated, calculated and certified for the purpose of computing any adjustment in the basic rateable valuation of that Board which falls to be made in that year under paragraph 4 of this Schedule and of apportioning the Board's rateable valuation for that year among separately rated areas.
- 10 On receipt of a statement under the last foregoing paragraph, the Assessor shall (if necessary) adjust the Gas Board's basic rateable valuation, calculate the rateable value of the lands and heritages which that Board are to be treated as occupying during the year in question in each separately rated area, and shall enter such rateable values in the valuation roll to be made up by him and notify the amount thereof to the rating authority concerned and to the Board before the eighth day of September in that year.
- 11 (1) The provisions of this paragraph shall have effect in the case of a Gas Board where gas is manufactured by the Board in a gasworks which is situated partly in one separately rated area and partly in one or more other separately rated areas.
- (2) For the purposes of subsection (1) of section twenty-four of this Act, the Gas Board shall be treated as manufacturing gas in each of the areas in which a part of the

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gasworks is situated, notwithstanding that no gas is actually manufactured in one or more of those areas.

- (3) For the purposes of paragraph 5 of this Schedule, the gas manufactured in the gasworks in any year shall be treated as apportioned between all the separately rated areas in which parts of the gasworks are situated in such proportions as may be agreed between the rating authorities of those areas and the Gas Board:

Provided that if any apportionment required by this sub-paragraph for the purpose of apportioning the Board's rateable valuation for any year has not been agreed between the rating authorities and the Board before the first day of April falling within the immediately preceding year, the apportionment required by this sub-paragraph shall be made by the Secretary of State and notified by him to the rating authorities and to the Board as soon as may be after the said first day of April.

- (4) In this paragraph " gasworks " means any group of premises within one curtilage which is occupied by the Gas Board for the purposes of the manufacture of gas:

Provided that a group of premises shall not be treated as being otherwise than within one curtilage by reason only that it is traversed by a public right of way.

- 12 The powers conferred on the Minister of Fuel and Power by subsection (6) of section six of the Gas Act, 1948, and by subsection (3) of section twenty-four of that Act (which authorise that Minister, in an order varying the area of a Gas Board, or transferring property between Gas Boards, to provide for certain matters arising out of the variation or transfer) shall include power, by an order made thereunder, to modify the application of Part I of this Schedule, and the preceding provisions of this Part of this Schedule, in the case of any Gas Board affected by the order.