

## SCHEDULES

### FOURTH SCHEDULE

#### 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.