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## SCHEDULES.

### FOURTH SCHEDULE

#### RULES FOR CALCULATIONS IN RESPECT OF GENERAL EXCHEQUER GRANTS.

Sections 92, 134.

#### PART I

##### *Rules for determining Losses on account of Rates.*

- 1 There shall be estimated and certified as respects each rating area—
  - (a) the expenditure in respect of the standard year which would have fallen to be borne by rates levied in that area on the following assumptions :—
    - (i) that, elsewhere than in the County of London, section nine of the Rating and Valuation Act, 1925, and not paragraph 10 of the Seventh Schedule to that Act, had been in operation with respect to precepts issued by county councils; and
    - (ii) that the expenditure on the transferred services had been expenditure by a county council or a county borough council, and, in the case of a county, had been expenditure for general county purposes; and
    - (iii) that, in the case of the County of London, the London (Equalisation of Rates) Act, 1894, had not been in force in the standard year;
  - (b) the unreduced rateable value of the area ;
  - (c) the reduced rateable value of the area ;
  - (d) the difference between the unreduced rateable value and the reduced rateable value of the area; which difference increased by a percentage ascertained in the prescribed manner in respect of losses in the collection of rates is hereinafter referred to as " the loss of rateable value."
- 2 In estimating and certifying the expenditure on the transferred services by a county or county borough council for the purposes of the foregoing rule in any case where the area of a highway authority or poor law authority is not wholly comprised in one county or county borough, the expenditure of the authority shall be apportioned between the several counties and county boroughs into which the area extends, and the amount apportioned to any such county or county borough shall be deemed to be expenditure by the council of that county or county borough on the transferred services.
- 3 The loss on account of rates of a rating area shall be a sum bearing the same proportion to expenditure which would have fallen to be borne by rates as aforesaid as the loss of rateable value of the area bears to the unreduced rateable value thereof, and where a rating area comprises any separately rated area, the loss on account of rates in respect of the expenditure in regard to which the area is separately rated shall be separately determined in accordance with the rules contained in this Part of this Schedule.

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- 4 The loss on account of rates of a county shall be the aggregate of the losses on account of rates of the several separate rating areas within the county, and where a rating area is partly in one and partly in another county, the part in each county shall be treated as if it were a separate rating area.
- 5 For the purpose of determining the loss on account of a special rate, the foregoing rules shall have effect as if—
- (a) the expression " rates " meant such special rate;
  - (b) the expression " separately rated area " meant the area in which such special rate is levied;
  - (c) the reduced and unreduced rateable value of any hereditament to which subsection (2) of section three of the Rating and Valuation Act, 1925, applies, were one-fourth part thereof;
- and the loss on account of the special rates of a district shall be the aggregate of the losses on account of special rates of the areas in which special rates are levied within the district.
- 6 For the purpose of determining the loss on account of a parish rate, the foregoing rules shall have effect as if the expression " rates " meant such parish rate, and the expression " separately rated area " meant the parish or the part of a parish in which such parish rate is levied; and the loss on account of parish rates of a district shall be the aggregate of the losses on account of parish rates of the parishes or parts of parishes in which parish rates are levied within the district.
- 7 The loss on account of rates of the common council of the City of London and of a metropolitan borough council shall be determined in accordance with the foregoing rules, subject to the following modifications :—
- (a) the expenditure to be estimated and certified shall be the expenditure of the council in respect of the standard year falling to be borne by rates;
  - (b) the loss of the council on account of rates shall be the aggregate of the losses on account of rates levied in respect of the expenditure of the council in the several separately rated areas within the city or metropolitan borough.