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SCHEDULES.

EIGHTH SCHEDULE

Sections 60, 62, 63, 71.

RULES FOR ASCERTAINING GAINS AND LOSSES OF AREAS.

- 1 There shall be estimated and certified as respects each separately rated area the rate in the pound required to raise an amount certified as being the amount of the expenditure for the standard year falling to be borne by rates (other than special rates) in that area on the assumptions that the rateable values of all lands and heritages were the unreduced rateable values thereof, and that the expenditure on the transferred functions was incurred by the various spending authorities as existing before the transfer of those functions.
- 2 There shall be estimated and certified the rate in the pound which would be required to raise an amount certified as being the amount of such part of the expenditure for the standard year as would have fallen to be borne by rates (other than special rates) in that area on the following assumptions—
 - (a) that the rateable values of all lands and heritages were the reduced rateable values thereof ; and
 - (b) that the expenditure on the transferred functions was expenditure by the transferee authority except that expenditure on any function for the purpose of which a large burgh is included within a county shall, so far as such expenditure relates to the large burgh, be assumed to be expenditure by the town council of the burgh; and
 - (c) that the standard year was a year falling within the first fixed grant period and that the provisions of Part III of this Act, other than sections sixty, sixty-two and sixty-three had been in operation.
- 3 In estimating and certifying the expenditure on the transferred functions by a county council or the council of a large burgh in any case where the area for which a transferor authority acts is not wholly comprised in one county or large burgh, the expenditure of the authority shall be apportioned between the several counties and large burghs into which the area extends and the amount so apportioned to any such county or burgh shall be deemed to be expenditure by the county council or town council of the large burgh on the transferred functions.
- 4 The difference resulting from subtracting the rate under Rule 2 contained in this Schedule from the rate under Rule 1 contained therein shall be ascertained.
- 5 If as respects any area the difference is a plus quantity, the estimated proceeds of a rate equivalent to the difference levied on the reduced rateable value of the area shall be deemed to be the gain of the area.
- 6 If the difference is a minus quantity, the estimated proceeds of a rate equivalent to the difference levied on the reduced rateable value of the area shall be deemed to be the loss of the area.