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## SCHEDULES.

### SEVENTH SCHEDULE

Sections 57, 58, 59, 70, 71, 72, 73.

#### RULES FOR CALCULATIONS IN RESPECT OF GENERAL EXCHEQUER GRANTS. Sections 59, 70, 73.

#### 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 assumption 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;
  - (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. That difference increased by a percentage ascertained in the prescribed manner in respect of unoccupied lands and heritages is hereinafter referred to as " the loss of rateable value."
- 2 In estimating and certifying the expenditure on the transferred functions by a county or large burgh for the purposes of the foregoing rule in any case where the area of a transferor authority 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 apportioned to any such county or burgh shall be deemed to be the expenditure by the county council or the council of the burgh on the transferred functions.
- 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.
- 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.
- 5 For the purpose of estimating the loss on account of a special rate, the foregoing rules shall have effect as if the expression " rates " meant such special rate, and the expression " rating area " meant the area in which such special rate is levied and the loss on account of the special rates of a county shall be the aggregate of the losses on account of special rates of the areas within the county in which special rates are levied.

Section 73.

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## PART II

### *Rules for Determining Losses on Account of Grants.*

1 There shall be estimated and certified the amounts paid or payable in respect of the standard year to spending authorities within each county and large burgh out of the discontinued grants, after deducting therefrom a sum equal to such part of the amounts paid or payable in respect of the standard year out of the Local Taxation (Scotland) Account as was in pursuance of any statutory requirement applicable for the purposes of education or police services within the county or burgh :

Provided that for the purposes of this rule, no part of the annual or additional annual grant (so far as relating to agricultural lands and heritages) made under the Agricultural Rates (Scotland) Acts, 1896 to 1923, shall be deemed to have been so applicable as aforesaid.

2 The amounts aforesaid shall be estimated and certified as if the road grants had been payable in respect of the standard year at the rates at which they were payable immediately before the first day of April, nineteen hundred and thirty.

3 In estimating and certifying the amount aforesaid, in any case where the area for which a spending authority acts is not wholly comprised in one county or large burgh, the amount paid or payable to the spending authority out of the discontinued grants shall be apportioned between the several counties and large burghs into which the area extends, and the amount apportioned to any county or large burgh shall be deemed to be an amount paid or payable to a spending authority within that county or burgh.

4 The loss on account of grants of a spending authority shall be the amounts so estimated and certified as respects that authority, and the loss on account of grants of a county or large burgh shall be the aggregate of the losses on account of grants of the spending authorities within the county or large burgh.

5 For the purpose of the rules contained in this Part of this Schedule the expression spending authorities shall include voluntary associations and joint authorities to which grants were paid or payable in respect of the standard year.

Sections 57, 72, 73.

## PART III

### *Rules for determining Weighted Population.*

1 The estimated population of the county or large burgh in the appropriate year shall be increased—

- (i) if the estimated number of children under five years of age per thousand of the estimated population exceeds fifty, by the percentage represented by the proportion which that excess bears to fifty;
- (ii) if, in the appropriate year, the rateable value per head of the estimated population of the county or burgh is less than twelve pounds ten shillings, by the percentage represented by the proportion which the deficiency bears to twelve pounds ten shillings.

In ascertaining the rateable value of a county or large burgh for the purpose of this paragraph account shall not be taken of—

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- (a) any lands and heritages the occupier of which is exempted from the payment of rates in respect thereof by virtue of a provision contained in a public general Act (other than a provision only empowering the council to grant exemption); and
  - (b) such lands and heritages (not being lands and heritages occupied by the council of the county or burgh) as the Secretary of State may by order prescribe, being lands and heritages the occupier of which is exempted from the payment of rates in respect thereof by virtue of any such provision as aforesaid contained in a local Act.
- 2 There shall be estimated and certified the average numbers during the three calendar years immediately preceding the beginning of each fixed grant period of unemployed insured men and of unemployed insured women resident in each county and large burgh, and there shall be ascertained the percentage represented by the proportion which the number of unemployed insured men increased by ten per cent. of the number of unemployed insured women bears to the average estimated population of the county or burgh for those three years, and if as respects any county or large burgh that percentage exceeds one-and-a-half, the estimated population of the county or burgh in the appropriate year as increased in accordance with Rule 1 contained in this Part of this Schedule shall be further increased by a percentage equal to the amount of such excess multiplied by the appropriate multiple.
- 3 There shall be ascertained and certified the number of miles of road in every county and the estimated population of every such county as increased in accordance with Rule 1 contained in this Part of this Schedule shall be further increased—
- (a) in the case of a county in which the estimated population per mile of roads is in the appropriate year less than one hundred, by the percentage represented by the proportion which the difference between two hundred and the estimated population per mile of roads bears to two hundred ; and
  - (b) in the case of a county in which the estimated population per mile of roads is in the appropriate year one hundred or more, by the percentage represented by the proportion which fifty bears to the estimated population per mile of roads.
- 4 The estimated population of the county or large burgh as increased in accordance with the provisions of the foregoing rules contained in this Part of this Schedule shall be the weighted population of the county or burgh.
- 5 For the purposes of this Part of this Schedule—
- The rateable value in the appropriate year for the first fixed grant period shall be the reduced rateable value :
- " The appropriate multiple " shall, as respects the first and second fixed grant periods, be ten, and as respects any subsequent fixed grant period be a number ascertained in the following manner :—
- (i) the ratio which the total amount of the General Exchequer Contribution in the fixed grant period in question bears to the part thereof distributed in that fixed grant period under paragraph (b) of subsection (1) of section fifty-five of this Act shall be ascertained:
  - (ii) the ratio which the total amount of the General Exchequer Contribution in the first fixed grant period bears to the part thereof distributed in that fixed grant period under the said paragraph shall be ascertained :

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- (iii) the required number shall be such number as bears to ten the same proportion as the ratio ascertained under paragraph (i) of this rule bears to the ratio ascertained under paragraph (ii) thereof.

Sections 58, 72.

#### **PART IV**

*Rules for calculating sums to be allocated to small  
Burghs and Landward Areas on the basis of Population.*

- 1 The number of pence produced by dividing one half of the total amount of the county apportionments (exclusive of any sums paid out of moneys provided by Parliament to make good a deficiency in any such apportionment) to counties by the aggregate of the estimated populations of those counties in the appropriate year shall be ascertained to the nearest penny.
- 2 The amount to be allocated to a small burgh shall be the Dumber of pence ascertained under Rule 1 contained in this Part of this Schedule multiplied by the estimated population of the burgh in the appropriate year.
- 3 The amount to be allocated to the landward area shall be two-thirds of the number of pence ascertained under Rule 1 contained in this Part of this Schedule multiplied by the estimated population of the area in the appropriate year.