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SCHEDULES.

SEVENTH SCHEDULE

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.