

Local Government Act 1948

1948 CHAPTER 26

PART I

EXCHEQUER GRANTS AND OTHER FINANCIAL PROVISIONS (ENGLAND AND WALES).

Discontinued grants.

1 Termination of certain Exchequer Grants and of third fixed grant period.

Save as otherwise provided by this Part of this Act—

- (a) no Exchequer grant shall be payable under the Local Government Acts, 1929 to 1946, for the year 1948-49 or any subsequent year; and
- (b) the third fixed grant period shall for the purposes of all enactments be terminated at the end of March, nineteen hundred and forty-eight.

Exchequer Grants to Counties and County Boroughs.

2 Exchequer Equalisation Grants to counties and county boroughs.

- (1) Where for the year 1948-49 or any subsequent year the rateable value for a county or county borough is less than the standard rateable value for that county or county borough (as denned by the subsequent provisions of this Part of this Act), there shall be paid out of moneys provided by Parliament, to the council of the county or county borough a grant equal to the relevant fraction (as so defined) of the amount of the difference.
- (2) The said difference is in the subsequent provisions of this Part of this Act referred to as the rateable value credited to the county or county borough.
- (3) Grants under this section are in the subsequent provisions of this Part of this Act referred to as "Exchequer Equalisation Grant's."

3 Meaning of " standard rateable value ".

- (1) The standard rateable value for a county or county borough for the purposes of the preceding provisions of this Part of this Act is the amount which bears to the weighted population of that county or county borough for the year in question the same proportion as the sum which is to be taken for the purposes of this subsection as the rateable value for England and Wales for that year bears to the aggregate of the weighted populations of all the counties and county boroughs in England and Wales for that year.
- (2) In this section, the expression " the weighted population " in relation to a county or county borough means the population thereof plus the number of children under fifteen years of age therein and, in the case of a county the population whereof divided by the road-mileage thereof is less than seventy, plus also one-third of the additional population needed in order that the population thereof divided by the road-mileage thereof should be seventy.
- (3) The sum which is to be taken for the purposes of subsection (1) of this section as the rateable value for England and Wales for any year is the rateable value for England and Wales for that year, increased, in the case of any year subsequent to the year 1948-49, to such extent, if any, as the Minister may direct in relation to that subsequent year.
- (4) The power conferred on the Minister by the last preceding subsection to direct such increases as are therein referred to shall, as respects any year, be used for the purpose and only for the purpose of securing that the proportion which the aggregate of the rateable values credited to all the counties and county boroughs in England and Wales bears to the rateable value for England and Wales shall be as nearly as may be the same for that year as for the year 1948-49; but the Minister shall not use the said power as respects any year unless the effect of the use thereof would be to increase the aggregate of the rateable values credited to all counties and county boroughs in England and Wales for that year by at least one per cent.

4 Meaning of " the relevant fraction ".

- (1) The relevant fraction for a county or county borough for the purposes of the preceding provisions of this Part of this Act is the fraction arrived at by dividing the relevant local expenditure for the year in question by the sum of the following amounts, that is to say, the rateable value credited to the county or county borough for that year and the product of a rate of one pound in the pound for the county or county borough for that year.
- (2) In this section, the expression " the relevant local expenditure " means so much of the total expenditure for the year—
 - (a) in the case of a county, of the council of the county and of the other local authorities in the county; and
 - (b) in the case of a county borough, of the council of the county borough,

as would have to be met out of rates levied within the county or county borough if no Exchequer Grants under this Part of this Act and (so far as any such Grant is relevant to the year in question) no Exchequer Grants payable for any previous year under the Local Government Acts, 1929 to 1946, were payable, and if no grants had been made out of moneys provided by Parliament to local authorities by the Minister by way of special assistance in respect of their financial difficulties arising out of the war.

- (3) Where, by virtue of a precept or other instrument, not being a precept or instrument issued by a county council, any sum falls to be paid by a local authority to any other authority, the amount payable shall be treated for the purposes of subsection (2) of this section as expenditure of the first-mentioned authority.
- (4) The provisions of subsection (2) of this section shall, as respects the year 1948-49, have effect subject to the special provisions relating to Exchequer Grants for that year contained hereafter in this Part of this Act.

5 Exchequer Transitional Grants for first five years.

- (1) The Minister shall estimate in relation to each county and county borough in England and Wales the sums specified in subsections (2) and (3) of this section, being, in every case, sums estimated for the year 1947-48.
- (2) The Minister shall first estimate—
 - (a) the aggregate of all Exchequer Grants payable under the Local Government Acts, 1929 to 1946, to the council of the county or county borough or, in the case of a county, to any other local authority in the county, less any contributions payable by the council of the county or county borough under section three of the Local Government (Financial Provisions) Act, 1937, section sixteen of the Old Age and Widows' Pensions Act, 1940, or section three of the Local Government (Financial Provisions) Act, 1946;
 - (b) the aggregate of the grants payable to the local education authority for the county or county borough by virtue of regulations under section one hundred or section one hundred and one of the Education Act, 1944, or, where a joint education board has been constituted for the county or county borough, of the proper proportion of any such grants payable to that board; and
 - (c) the product of a rate of sixpence in the pound for the county or county borough.

(3) The Minister shall then estimate—

- (a) the aggregate of so much of the expenditure incurred by the council of the county or county borough or, in the case of a county, by any other local authority in the county, in—
 - (i) providing services which it will be the duty of the Minister to provide under Part II of the National Health Service Act, 1946; and
 - (ii) performing any functions falling to be discontinued by virtue of any Act of the present Session terminating the existing poor law,
 - as would have had to be met out of rates levied in the county or county borough if no Exchequer Grants under the Local Government Acts, 1929 to 1946, and no contributions under section three of the Local Government (Financial Provisions) Act, 1937, section sixteen of the Old Age and Widows' Pensions Act, 1940, or section three of the Local Government (Financial Provisions) Act, 1946, had been payable;
- (b) the sum which would have been the aggregate mentioned in paragraph (b) of subsection (2) of this section if for the regulations under the enactments mentioned in that paragraph there had been substituted the provisions of such regulations made thereunder as determined the grants payable for the year 1948-49;
- (c) the Exchequer Equalisation Grant, if any, which would have been payable to the council of the county or county borough if—

- (i) this Part of this Act had applied to the year 1947-48 as it applies to the year 1947-48 and the third fixed grant period had been terminated thereby at the end of March nineteen hundred and forty-seven; and
- (ii) the sum estimated under paragraph (b) of this subsection had been payable under section one hundred and section: one hundred and one of-the Education Act, 1944, in lieu of the sums mentioned in paragraph (b) of subsection (2) of this section; and
- (iii) the first day of April, nineteen hundred and forty-seven had been both the appointed day for the purposes of Part II of the National Health Service Act, 1946, and the day' appointed for the discontinuance of the functions falling to be discontinued by virtue of any Act of the present Session terminating the existing poor law, and the expenditure of the council of the county or county borough and, in the case of a county, of all other local authorities in the county, had been diminished accordingly.

Where, by virtue of a precept or other instrument, not being a precept or instrument issued by a county council, any sum falls to be paid by a local authority to any other authority in respect of the expenditure of that other authority in providing any services or performing any functions, the amount payable shall be treated for the purposes of this subsection as expenditure of the first-mentioned authority incurred by them in providing those services or performing those functions.

- (4) If for any county or county borough the total of the sums estimated by the Minister under subsection (2) of this section exceeds the total of the sums so estimated under subsection (3) thereof, there shall be payable out of moneys provided by Parliament to the council of the county or county borough grants for the year 1948-49 and each of the four following years.
- (5) The amount of the grant for the year 1948-49 shall be the amount of the said excess and the amounts of the grants for the four following years shall be respectively fourfifths, three-fifths, two-fifths and one-fifth of the amount of the said excess.
- (6) Grants under this section are in the subsequent provisions of this Part of this Act referred to as " Exchequer Transitional Grants ".

Power to reduce Exchequer Grants. 6

- (1) The Minister may, subject to the provisions of this section, reduce any Exchequer Equalisation Grant or Exchequer Transitional Grant payable to a council by such amount as he thinks just, if
 - he is satisfied, either upon representations made to him or without any such representations, that the council have failed to achieve or maintain a reasonable standard of efficiency and progress in the discharge of their functions, regard being had to the standards maintained in other areas; or
 - he is satisfied that the expenditure of the council has been excessive and unreasonable, regard being had to the financial resources and other relevant circumstances of the area.
- (2) Before reducing any grant by virtue of this section, the Minister shall make and cause to be laid before Parliament a report stating the amount of the reduction, and the reasons therefor, and he shall not make the reduction until the said report is approved by a resolution of the Commons House of Parliament.

7 Provisions as to Health Service Exchequer Grants.

- (1) The amount of any grant payable out of moneys provided by Parliament under subsection (1) of section fifty-three of the National Health Service Act, 1946, to a local health authority shall, in lieu of being determined by regulations under the said subsection (1), be one-half of the expenditure in respect of which the grant is made.
- (2) The provisions of the last preceding section shall apply in relation to grants payable under the said section fifty-three as they apply in relation to Exchequer Equalisation Grants and Exchequer Transitional-Grants, subject to the following modifications, that is to say—
 - (a) the reference in paragraph (a) of subsection (1) of that section to the discharge of their functions by the council shall be construed as a reference to the discharge of their functions under the National Health Service Act, 1946, by the local health authority; and
 - (b) the reference in paragraph (b) of the said subsection (1) to the expenditure of the council shall be construed as a reference to the expenditure of the local health authority under the said Act.

8 Power to pay council's contributions to voluntary associations out of sums payable as Exchequer Grants.

Upon application being made to the Minister by the council of any county or county borough requesting that the contributions of the council towards the expenses of any voluntary association having as its object the promotion of public health services should be paid directly to the association out of an Exchequer Equalisation Grant or an Exchequer Transitional Grant to the council, the Minister may pay such contributions accordingly, and any payment so made by him shall be deemed to be a payment to the council on account of the Grant.

Payments by county councils to local authorities in county.

9 Payments to county districts.

(1) Before the beginning of the year 1948-49 and each subsequent year, the Minister shall estimate for the year in relation to every county district in England and Wales the amount following, that is to say, the amount which is equal to the fraction hereinafter specified of the aggregate of the Exchequer Equalisation Grants which will become payable for that year to the councils of counties in England and Wales outside London, and the council of each county shall pay to the council of each county district in the county the amount so estimated by the Minister in relation to that district.

(2) The said fraction is—

- (a) in the case of any county district other than a rural district, one-half of the population of the county district; and
- (b) in the case of a rural district, one-quarter of the population of the rural district, divided, in any case, by the aggregate of the population of all counties in England and Wales outside London.
- (3) Any payment under this section may, if the councils concerned so agree, be effected in whole or in part by making the appropriate deduction from the amount due under a precept.

10 Payments to metropolitan boroughs.

- (1) In the year 1948-49 and every subsequent year, the London County Council shall pay to the councils of the metropolitan boroughs mentioned in subsection (2) of this section such sums as may be prescribed in relation to those boroughs respectively by a scheme to be made by the Minister after consultation with the London County Council, the Common Council of the City of London and any association or committee which appears to the Minister to be representative of metropolitan borough councils.
- (2) The metropolitan boroughs to the councils of which payments are to be made under subsection (1) of this section are the boroughs the rateable values for which are less than the standard rateable value as denned by the scheme.
- (3) Any payment under a scheme made under this section shall, if the scheme so provides, be effected in whole or in part by making the appropriate deduction from the amount due under a precept.
- (4) Any scheme under this section may be revoked or varied by any subsequent scheme made in like manner as the original scheme.
- (5) No reduction or increase in the amount to be contributed by a separately rated area in London towards the amount required to be levied by rate for general county purposes shall be made for the year 1948-49 or any subsequent year by virtue of section one hundred of the Local Government Act, 1929, or of any scheme under section seven of the Local Government (Financial Provisions) Act, 1937.

Miscellaneous.

11 Discontinuance of burden payments on changes of boundary.

No provision shall be made for any payment to a local authority under paragraph (b) of subsection (1) of section one hundred and fifty-two of the Local Government Act, 1933, either as originally enacted, or as applied by any subsequent enactment, in respect of any increase of burden due to an alteration of boundaries or other change taking place after the end of the year 1947-48.

12 Continuation of third fixed grant period for certain purposes.

- (1) This section shall have effect as respects the following enactments (which contain financial provisions relating to the third fixed grant period), that is to say—
 - (a) section ninety-three of the Local Government Act, 1929, (which provides for schemes for increasing the sum to be set aside out of a county apportionment in respect of a district the council of which has established a maternity and child welfare committee);
 - (b) sections one hundred and one and one hundred and two of the said Act (which provide for schemes for the payment of contributions by the councils of counties or county boroughs to voluntary associations or to the King Edward the Seventh Welsh National Memorial Association in respect of maternity and child welfare and other health services);
 - (c) section four of the Midwives Act, 1936, and section two of the Cancer Act, 1939, (under which Exchequer grants are payable in respect of expenditure imposed by those Acts).

- (2) Notwithstanding the preceding provisions of this Part of this Act, the third fixed grant period shall not for the purposes of any of the said enactments be deemed to have terminated until immediately before the day which is the appointed day for the purposes of Part II of the National Health Service Act, 1946, and payments shall be made accordingly; and, without prejudice to the generality of the preceding words, payments shall be made under schemes made under section ninety-three of the Local Government Act, 1929, as if there had continued to be county apportionments:
 - Provided that any sum payable by the Minister by virtue of this section under any such scheme as is mentioned in paragraph (a) or paragraph (b) of subsection (1) of this section shall be paid by him out of the Exchequer Transitional Grant or Exchequer Equalisation Grant, if any, of the county or county borough council in question for the year 1948-49 and, in so far as it cannot be so paid, shall be paid out of moneys to be paid to the Minister by that council.
- (3) If the date on which any of the said enactments ceases to be in force (either by virtue of an Order in Council fixing an appointed day under the National Health Service Act, 1946, or of any Act of the present Session terminating the existing poor law) is a date before the end of the year 1948-49, the enactment in question and any relevant scheme made thereunder shall have effect so as to require the sum to be set aside or paid for the said year under that enactment or scheme to be the appropriate fraction of the estimated amount which would have been so set aside or paid if the said enactment had continued in force for the whole of the said year.
 - The appropriate fraction is the number of days in the period beginning with the first day of the said year and ending immediately before the date on which the enactment ceases to be in force divided by three hundred and sixty-five.
- (4) Any scheme made under any of the enactments, mentioned in paragraph (a) or paragraph '(b) of subsection (1) of this section which, by virtue of this section, continues in operation on or after the first day of April, nineteen hundred and forty-eight, may be altered or revoked by a subsequent scheme made at any time between that date and the date when the enactment in question ceases to be in force as aforesaid.

13 Special provisions as to Exchequer Grants for 1948-49.

- (1) The provisions of this section shall have effect if the appointed day for the purposes of Part II of the National Health Service Act, 1946, is after the beginning of, but within, the year 1948-49.
- (2) The Minister shall ascertain, in relation to every county and county borough in England and Wales, the total amount of the Exchequer Grants payable under the Local Government Acts, 1929 to 1946—
 - (a) in the case of a county, to the council of the county or to any other local authority in the county;
 - (b) in the case of a county borough, to the council of the county borough, for the year 1947-48.
- (3) The Minister shall then ascertain, in relation to each such county and county borough as aforesaid, the amount of the contributions payable under section three of the Local Government (Financial Provisions) Act, 1937, section sixteen of the Old Age and Widows' Pensions Act, 1940, and section three of the Local Government (Financial

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Provisions) Act, 1946, by the council of the county or county borough for the year 1947-48.

- (4) There shall be paid out of moneys provided by Parliament to each such county or county borough as aforesaid such sum as bears to the excess of the amount estimated under subsection (2) of this section in relation to the county or county borough over the amount estimated under subsection (3) of this section in relation thereto the like proportion as the number of days in the part of the year 1948-49 which precedes the appointed day for the purposes of Part II of the National Health Service Act, 1946 bears to the number of days in the whole of that year.
- (5) The amounts paid under the last preceding subsection shall be-paid in addition to any sum otherwise payable by way of Exchequer Equalisation Grant, for the year 1948-49 but shall, subject to the provisions of the two succeeding subsections, be treated for the purposes of this Part of this Act as, or, as the case may be, as part of, the Exchequer Equalisation Grant to the council in question for that year, and references in this Part of this Act to Exchequer Equalisation Grants shall be construed accordingly.
- (6) In computing the amount of the Exchequer Equalisation Grant falling to be made apart from the preceding provisions of this section to any council for the year 1948-49, the relevant fraction for that council shall be ascertained as if the relevant local expenditure were diminished by the amount payable under subsection (4) of this section.
- (7) In computing the amounts of the Exchequer Transitional Grants, the amounts payable under subsection (4) of this section shall be left out of account.

Investigation into working of provisions as to amount of payments to local authorities under Part I.

- (1) In the year in which the first new valuation lists under Part III of this Act come into force and every fifth subsequent year, the Minister shall, in consultation with such associations of local authorities as appear to him to be concerned and with any local authority with whom consultation appears to him to be desirable, cause investigations to be made into the working of this Part of this Act (due regard being had, amongst other things, to the sums falling to be paid to local authorities under Part V of this Act).
- (2) The Minister shall cause a report of the result of any investigation under this section to be laid before Parliament.

15 Supplemental provisions as to Part I.

- (1) The Minister may make regulations for carrying this Part of this Act into effect and in particular—
 - (a) for determining the manner in which', subject to the express provisions of this Part of this Act, any calculation or estimate is to be made for any of the purposes of this Part of this Act and, in particular, for determining—
 - (i) the authority or person by or to whom any information required for the said purposes is to be given and the time at which and the form in which it is to be given;
 - (ii) the adjustments to be made for any abnormal treatment of income or expenditure in accounts;

- (b) for determining the times at which payments in respect of Exchequer Equalisation Grants and Exchequer Transitional Grants and payments by local authorities under this-Part of this Act are to be made;
- (c) for providing that the calculations or estimates by reference to which any payments or grants are made may be treated as either conclusive or provisional or conclusive for some purposes and provisional for other purposes and, in so far as they are treated as provisional, for the making of further calculations or estimates based on information not previously available and for adjusting, in the light thereof, any payments or grants already made;
- (d) for modifying the operation of this Part of this Act in relation to any authority if and in so far as any such modification, is required in relation to that authority in consequence of any alterations or combinations of authorities or alterations of boundaries:

Provided that regulations shall not be made under paragraph (b) of this subsection with respect to Exchequer Equalisation Grants or Exchequer Transitional Grants except with the consent of the Treasury.

(2) The population of an area and the number of children under fifteen years of age in an area shall be calculated for the purposes of this Part of this Act by reference to estimates of the Registrar-General of Births, Deaths and Marriages, and the road-mileage of an area shall be taken for the purposes of this Part of this Act to be the total mileage of highways in that area repairable by the inhabitants at large as estimated by the Minister of Transport.

16 Extent of Part I.

This Part of this Act shall not extend to Scotland.

PART II

EXCHEQUER GRANTS AND OTHER FINANCIAL PROVISIONS (SCOTLAND).

Discontinued grants.

17 Termination of certain Exchequer Grants, and of third fixed grant period.

Save as otherwise provided by this Part of this Act—

- (a) no Exchequer grants shall be payable under the Local Government (Scotland) Acts, 1929 to 1946, for the year 1948-49 or any subsequent year; and
- (b) the third fixed grant period shall for the purposes of all enactments be terminated on the sixteenth day of May, nineteen hundred and forty-eight.

Exchequer Grants to Counties and large burghs.

18 Exchequer Equalisation Grants to counties and large burghs.

(1) Where for the year 1948-49 or any subsequent year the rateable value for a county or large burgh is less than the standard rateable value for that county or large burgh (as denned by the subsequent provisions of this Part of this Act), there shall be paid out

- of moneys provided by Parliament to the council of the county or large burgh a grant equal to the relevant fraction (as so defined) of the amount of the difference.
- (2) The said difference is in the subsequent provisions of this Part of this Act referred to as the rateable value credited to the county or large burgh.
- (3) Grants under this section are in the subsequent provisions of this Part of this Act referred to as "Exchequer Equalisation Grants."

19 Meaning of " standard rateable value ".

- (1) The standard rateable value for a county or large burgh for the purposes of the preceding provisions of this Part of this Act is the amount which bears to the weighted population of that county or large burgh for the year in question the same proportion as the sum which is to be taken for the purposes of subsection (1) of section three of this Act as the rateable value for England and Wales for that year increased by twenty-five per cent. bears to the aggregate of the weighted populations of all the counties and county boroughs in England and Wales for that year within the meaning of the said section three.
- (2) In this section, the expression "the weighted population" in relation to a county or large burgh in Scotland means the population thereof plus the number of children under fifteen years of age therein and, in the case of a county the population whereof divided by the road-mileage thereof is less than seventy, plus also one-third of -the additional population needed in order that the population thereof divided by the road-mileage thereof should be seventy.

20 Meaning of " the relevant fraction ".

- (1) The relevant fraction for a county or large burgh for the purposes of the preceding provisions of this Part of this Act is the fraction arrived at by dividing the relevant local expenditure for the year in question by the sum of the following amounts, that is to say, the rateable value credited to the county or large burgh for that year and the product of a rate of one pound in the pound for the county or large burgh for that year.
- (2) In this section, the expression " the relevant local expenditure " means in relation to any county or large burgh so much of the total expenditure for the year as would have to be met out of rates levied within the county or large burgh if no Exchequer Grants under this Part of this Act and (so far as any such Grant is relevant to. the year in question) no Exchequer Grants payable for any previous year under the Local Government (Scotland) Acts, 1929 to 1946, were payable, and if no grants had been made out of moneys provided by Parliament to the council of the county or burgh by the Secretary of State by way of special assistance in respect of their financial difficulties arising out of the war.
- (3) The provisions of subsection (2) of this section shall, as respects the year 1948-49, have effect subject to the special provisions relating to Exchequer Grants for that year contained hereafter in this Part of this Act.

21 Exchequer transitional grants for first five years.

(1) The Secretary of State shall estimate in relation to each county and large burgh in Scotland the sums specified in subsections (2) and (3) of this section, being, in every case, sums estimated for the year 1947-48.

- (2) The Secretary of State shall first estimate—
 - (a) the aggregate of all Exchequer Grants payable under the Local Government (Scotland) Acts, 1929 to 1946, to the council of the county or large burgh, less any contributions payable by the council of the county or large burgh under section sixteen of the Old Age and Widows' Pensions Act, 1940;
 - (b) in the case of a burgh being a county of a city, the grant payable to the council in accordance with regulations under paragraph (12) of section seventy of the Education (Scotland) Act, 1946; in the case of a county, the grant payable as aforesaid to the council under deduction of the proper proportion thereof applicable to any large burgh situate in the county; and in the case of a large burgh ndt being a county of a city, the proper proportion applicable thereto of the grant payable as aforesaid to the council of the county in which such burgh is situate; and
 - (c) the product of a rate of four and four-fifths pence in the pound for the county or large burgh.
- (3) The Secretary of State shall then estimate—
 - (a) the aggregate of so much of the expenditure incurred by the council of the county or large burgh in—
 - (i) providing services which it will be the duty of the Secretary of State to provide under Part II of the National Health Service (Scotland) Act, 1947; and
 - (ii) performing any functions falling to be discontinued by virtue of any Act of the present Session terminating the existing poor law,
 - as would have had to be met out of rates levied in the county or large burgh if no Exchequer Grants under the Local Government (Scotland) Acts, 1929 to 1946, and no contributions under section sixteen of the Old Age and Widows' Pensions Act, 1940, had been payable;
 - (b) the sum which would have been the sum required to be estimated in accordance with paragraph (b) of subsection (2) of this section if for the regulations under the enactment mentioned in that paragraph there had been substituted the provisions of such regulations made thereunder as determined the grants payable for the year 1948-49;
 - (c) the Exchequer Equalisation Grant, if any, which would have been payable to the council of the county or large burgh if—
 - (i) this Part of this Act had applied to the year 1947-48 and the third fixed grant period had terminated on the sixteenth day of May, nineteen hundred and forty-seven; and
 - (ii) the sum estimated under paragraph (b) of this subsection had been payable under paragraph (12) of section seventy of the Education (Scotland) Act, 1946, in lieu of the sum mentioned in paragraph (b) of subsection (2) of this section; and
 - (iii) the sixteenth day of May, nineteen hundred and forty-seven had also been both the appointed day for the purposes of Part II of the National Health Service (Scotland) Act, 1947, and the day appointed for the discontinuance of the functions falling to be discontinued by virtue of any Act of the present Session terminating the existing poor law, and the relevant local expenditure in relation to the county or large burgh had been diminished accordingly.

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- (4) If for any county or large burgh the total of the sums estimated by the Secretary of State under subsection (2) of this section exceeds the total of the sums so estimated under subsection (3) thereof, there shall be payable out of moneys provided by Parliament to the council of the county or large burgh grants for the year 1948-49 and each of the four following years.
- (5) The amount of the grant for the year 1948-49 shall be the amount of the said excess and the amounts of the grants for the four following years shall be respectively four-fifths, three-fifths, two-fifths and one-fifth of the amount of the said excess.
- (6) Grants under this section are in the subsequent provisions of this Part of this Act referred to as "Exchequer Transitional Grants".

22 Power to reduce Exchequer Grants.

- (1) The Secretary of State may, subject to the provisions of this section, reduce any Exchequer Equalisation Grant or Exchequer Transitional Grant payable to a council by such amount as he thinks just, if—
 - (a) he is satisfied, either upon representations made to him or without any such representations, that the council have failed to achieve or maintain a reasonable standard of efficiency and progress in the discharge of their functions, regard being had to the standards maintained in other areas; or
 - (b) he is satisfied that the expenditure of the council has been excessive and unreasonable, regard being had to the financial resources and other relevant circumstances of the area.
- (2) Before reducing any grant by virtue of this section the Secretary of State shall make and cause to be laid before Parliament a report stating the amount of the reduction, and the reasons therefor, and he shall not make the reduction until the said report is approved, by a resolution of the Commons House of Parliament.

23 Provisions as to Health Service Exchequer Grants.

- (1) The amount of any grant payable out of moneys provided by Parliament under subsection (1) of section fifty-three of the National Heath Service (Scotand) Act, 1947, to a local health authority shall, in lieu of being determined by regulations under the said subsection (1), be one-half of the expenditure in respect of which the grant is made.
- (2) The provisions of the last preceding section shall apply in relation to grants payable under the said section fifty-three as they apply in relation to Exchequer Equalisation Grants and Exchequer Transitional Grants, subject to the following modifications, that is to say—
 - (a) the reference in paragraph (a) of subsection (1) of that section to the discharge of their functions by the council shall be construed as a reference to the discharge of their functions under the National Health Service (Scotland) Act, 1947, by the local health authority; and
 - (b) the reference in paragraph (b) of the said subsection (1) to the expenditure of the council shall be construed as a reference to the expenditure of the local health authority under the said Act.

Power to pay council's contributions to voluntary association out of sum payable as Exchequer grants.

- (1) Upon application being made to the Secretary of State by the council of any county or large burgh requesting that the contributions of the council towards the expenses of any voluntary association having as its object the promotion of public health services should be paid directly to the association out of an Exchequer Equalisation Grant or an Exchequer Transitional Grant to the council, the Secretary of State may pay such contribution accordingly, and any payment so made by him shall be deemed to be a payment to the council on account of the Grant.
- (2) References in any enactment to section sixty-eight of the Local Government (Scotland) Act, 1929, and to the General Exchequer Grant, shall be construed respectively as references to the last foregoing subsection, and to the Exchequer Equalisation Grant or Exchequer Transitional Grant.

Payments out of Exchequer Equalisation Grant to small burghs and landward areas.

25 Payments to small burghs and landward areas.

- (1) For the year 1948-49 and each subsequent year, there shall—
 - (a) be paid to the council of each small burgh; and
 - (b) be set aside for behoof of the landward area of each county, the sums hereinafter specified.
- (2) The said sums shall be arrived at as follows:—
 - (a) a sum equal to one-half of the aggregate of Exchequer Equalisation Grants payable under this Part of this Act for that year to the county councils shall be divided by the aggregate of the populations of the counties;
 - (b) the sum to be paid to the council of a small burgh shall be the sum ascertained under the last foregoing paragraph multiplied by the population of the burgh;
 - (c) the sum to be set aside for behoof of the landward area of a county shall be such sum as amounts to two-thirds of the sum ascertained under paragraph (a) of this subsection multiplied by the population of the landward area.
- (3) The sums payable under the foregoing provisions of this section to the council of a small burgh or to be set aside for behoof of the landward area of a county shall be paid by the Secretary of State to the council of the burgh, or the council of the county as the case may be, and shall be deducted from the Exchequer Equalisation Grant payable to the council of the county comprising the small burgh or the landward area as the case may be:

Provided that, if no such Grant is payable to the county council, or if the Grant so payable is insufficient to pay the sums due to the small burgh and the landward area, those sums, or the balance thereof as the case may be, shall be recoverable by the Secretary of State from the county council, and any sum so recoverable shall be deemed to be expenditure on functions for which small burghs are included within the county.

Miscellaneous.

26 Discontinuance of burden payments on changes of boundary.

No provision shall be made for any payment to a local authority under subsection (1) of section one hundred and forty-two of the Local Government (Scotland) Act, 1947, in respect of any increase of burden due to an alteration of boundaries or other change taking place after the end of the year 1947-48.

27 Continuation of third fixed grant period for certain purposes.

- (1) This section shall have effect as respects the following enactments (which contain financial provisions relating to the third fixed grant period), that is to say section three of the Maternity Services (Scotland) Act, 1937 and section two of the Cancer Act, 1939, (under which Exchequer grants are payable in respect of expenditure imposed by those Acts).
- (2) Notwithstanding the preceding provisions of this Part of this Act, the third fixed grant period shall not for the purposes of either of the said enactments be deemed to have terminated until immediately before the day which is the appointed day for the purposes of Part II of the National Health Service (Scotland) Act, 1947, and payments shall be made accordingly.
- (3) If the date on which either of the said enactments ceases to be in force (either by virtue of an Order in Council fixing an appointed day under the National Health Service (Scotland) Act, 1947, or of any Act of the present Session terminating the existing poor law) is a date before the end of the year 1948-49, the enactment in question shall have effect so as to require the sum to be set aside or paid for the said year under that enactment to be the' appropriate fraction of the estimated amount which would have been so set aside or paid if the said enactment had continued in force for the whole of the said year.

The appropriate fraction is the number of days in the period beginning with the first day of the said year and ending immediately before the date on which the enactment ceases to be in force divided by three hundred and sixty-five.

28 Special provisions as to Exchequer Grants for 1948-49.

- (1) The provisions of this section shall have effect if the appointed day for the purposes of Part II of the National Health Service (Scotland) Act, 1947, is after the beginning of, but-within, the year 1948-49.
- (2) The Secretary of State shall ascertain, in relation to every county and large burgh in Scotland, the total amount of the Exchequer Grants payable under the Local Government (Scotland) Acts, 1929 to 1946, to the council of the county or burgh for the year 1947-48.
- (3) The Secretary of State shall then ascertain, in relation to each such county and large burgh as aforesaid, the amount of the contribution payable under section sixteen of the Old Age and Widows' Pensions Act, 1940, by the council of the county or burgh for the year 1947-48.
- (4) There shall be paid out of moneys provided by Parliament to the council of each such county or large burgh as aforesaid such sum as bears to the excess of the amount

estimated under subsection (2) of this section in relation to the county or large burgh over the amount estimated under subsection (3) of this section in relation thereto the like proportion as the number of days in the part of the year 1948-49 which precedes the appointed day for the purposes of Part II of the National Health Service (Scotland) Act, 1947, bears to the number of days in the whole of that year.

- (5) The amounts paid under the last preceding subsection shall be paid in addition to any sum otherwise payable by way of Exchequer Equalisation Grant for the year 1948-49 but shall, subject to the provisions of the two succeeding subsections, be treated for the purposes of this Part of this Act as, or, as the case may be, as part of, the Exchequer Equalisation Grant to the council in question for that year, and references in this Part of this Act to Exchequer Equalisation Grants shall be construed accordingly.
- (6) In computing the amount of the Exchequer Equalisation Grant falling to be made apart from the preceding provisions of this section to any council for the year 1948-49, the relevant fraction for that council shall be ascertained as if the relevant local expenditure were diminished by the amount payable under subsection (4) of this section.
- (7) In computing the amounts of the Exchequer Transitional Grants, the amounts payable under subsection (4) of this section shall be left out of account.

29 Application of grants payable under Part II.

All sums received by a county council by way of Exchequer Equalisation Grant or Exchequer Transitional Grant shall be applied towards meeting the expenditure of the council (other than any part thereof apportioned and allocated to large burghs in respect of education or police) on all purposes for which the county council exercise functions throughout the whole county, including the small burghs therein, and all sums so received by the town council of a large burgh, and all sums received by the town council of a small burgh under section twenty-five- of this I Act, shall be applied proportionately towards meeting the expenditure which but for the said sums would be defrayed out of those portions of the burgh rate as are respectively payable—

- (a) by occupiers and owners in equal proportions;
- (b) wholly by owners; and
- (c) wholly by occupiers.

Investigation into working of provisions as to amount of payments to local authorities under Part II.

(1) In the year 1952-53, or such later year not later than 1955-56 as the Secretary of State may determine, and every fifth subsequent year, the Secretary of State shall, in consultation with such associations of local authorities as appear to him to be concerned and with any local authority with whom consultation appears to him to be desirable, cause investigations to be made into the working of this Part of this Act (due regard being had, amongst other things, to the sums falling to be paid to local authorities under Part V of this Act):

Provided that if the Secretary of State is satisfied on representations made to him by any local authority or by any such association as aforesaid that the first of the said investigations should be made in a year prior to the year 1952-53, he shall cause an investigation to be made in that prior year, and in that event the foregoing provisions

of this section shall have effect with the substitution of that prior year for the year 1952-53 or such later year as aforesaid.

(2) The Secretary of State shall cause a report of the result of any investigation under this section to be laid before Parliament.

31 Supplemental provisions as to Part II.

- (1) The Secretary of State may make regulations for carrying this Part of this Act into effect and in particular—
 - (a) for determining the manner in which, subject to the express provisions of this Part of this Act, any calculation or estimate is to be made for any of the purposes of this Part of this Act and, in particular, for determining—
 - (i) the authority or person by or to whom any information required for the said purposes is to be given and the time at which and the form in which it is to be given;
 - (ii) the adjustments to be made for, any abnormal treatment of income or expenditure in accounts;
 - (b) for determining the times at which payments in respect of Exchequer Equalisation Grants and Exchequer Transitional Grants and payments by local authorities under this Part of this Act are to be made;
 - (c) for providing that the calculations or estimates by reference to which any payments or grants are made may be treated as either conclusive or provisional or conclusive for some purposes and provisional for other purposes and, in so far as they are treated as provisional, for the making of further calculations or estimates based on information not previously available and for adjusting, in the light thereof, any payments or grants already made;
 - (d) for modifying the operation of this Part of this Act in relation to any authority if and in so far as any such modification is required in relation to that authority in consequence of any alterations or combinations of authorities or alterations of boundaries:

Provided that regulations shall not be made under paragraph (b) of this subsection with respect to Exchequer Equalisation Grants or Exchequer Transitional Grants except with the consent of the Treasury.

- (2) The population of a county (exclusive of any burgh situate therein) or of any burgh in Scotland and the number of children under fifteen years of age in a county or large burgh in Scotland shall be calculated for the purposes of this Part of this Act by reference to estimates of the Registrar-General of Births, Deaths and Marriages in Scotland, and the road-mileage of an area shall be taken for the purposes of this Part of this Act to be the total mileage of highways maintained and managed by local authorities or by the Minister of Transport in that area as estimated by the Minister of Transport.
- (3) Any reference in any enactment to grants under Part III of the Local Government (Scotland) Act, 1929, shall be construed as a reference to grants under this Part of this Act.
- (4) In this Part of this Act, except where the context otherwise requires, the expression "county" means a county inclusive of any small burgh situate therein; and the expressions "county" and "county council" mean in relation to counties combined for the purposes mentioned in subsection (1) of section one hundred and eighteen of

the Local Government (Scotland) Act, 1947, the combined county and the joint county council.

32 Extent of Part II.

This Part of this Act extends to Scotland only.

PART III

VALUATION AND RATING PROCEDURE.

General.

Valuations to be made by Inland Revenue officers.

- (1) Valuation lists shall, instead of being prepared and amended by the bodies and at the times, in accordance with the conditions and subject to the rights as to objection and appeal specified in the Rating and Valuation Acts, 1925 to 1940, and the Rating and Valuation (Metropolis) Acts, 1869 to 1940, be prepared and amended by valuation officers of the Commissioners of Inland Revenue at the times, in accordance with the conditions and subject to the rights as to objection and appeal specified in this Part of this Act; and
 - (a) assessment committees, county valuation committees and the central valuation committee shall cease to exist; and
 - (b) save as hereafter provided in this Part of this Act, rating authorities shall have no functions in relation to the preparation and amendment of valuation lists.
- (2) Nothing in this section affects any rights of a rating authority as a person who is aggrieved by anything done or omitted to be done by the valuation officer in a valuation list or draft valuation list in relation to any hereditament.
- (3) In this Part of this Act, the expression "the valuation officer", in relation to a valuation list, means such officer of the Commissioners of Inland Revenue as may for the time being be authorised by the Commissioners to act (either generally or for the particular purpose in question) as the valuation officer in relation to that list.

Preparation of new lists.

New valuation lists to be made in 1952, &c.

- (1) Subject to the provisions of subsection (3) of this section, a new valuation list shall be made -for every rating area so as to come into force—
 - (a) outside London, on the first day of April, nineteen hundred and fifty-two; and
 - (b) inside London, on the sixth day of April, nineteen hundred and fifty-two,

and the periods for which the valuation lists in force at the date of the passing of this Act are to remain in force shall be extended accordingly :

Provided that the Minister may by order, on the application of the valuation officer and after consultation with the rating authority for the area and, where the rating area forms part of a county, with the council of the county, direct that this subsection

- shall have effect in relation to any such rating area as is specified in the direction as if for references to the -year nineteen hundred and fifty-two there were substituted references to the year nineteen hundred and fifty-three.
- (2) Thereafter new valuation lists shall, subject to the provisions of subsection (3) of this section, be made for all rating areas, whether within or outside London, so as to come into force on the first day of April in the following years, that is to say, the year nineteen hundred and fifty-seven and each fifth subsequent year.
- (3) If the Minister by order so directs, the preceding provisions of this section shall have effect as if for the words "nineteen hundred and fifty-two", "nineteen hundred and fifty-three" and "nineteen hundred and fifty-seven", in all places where those words occur, there were substituted the words "nineteen hundred and fifty-three", "nineteen hundred and fifty-four" and "nineteen hundred and fifty-eight", respectively.
- (4) Every valuation list shall remain in force until it is superseded by a new valuation list.

35 Draft lists.

- (1) Where a new valuation list is to be made for a rating area, the valuation officer shall—
 - (a) prepare a draft valuation list;
 - (b) when the draft is completed, transmit three copies thereof to the rating authority;
 - (c) forthwith publish in the prescribed manner notice that the draft has been completed;
 - (d) where there is included in the draft as completed some hereditament not previously assessed, send, within the seven days following that of the completion of the draft, to the occupier of that hereditament a notice of the gross, net annual and rateable values of the hereditament inserted in the draft list.
- (2) For the period beginning with the date on which the copies of the completed draft are received by the rating authority and ending twenty-one days after the date on which the notice of the completion of the draft list is published as aforesaid, one of the said copies shall be open to inspection during ordinary business hours at the offices of the rating authority, and the said notice shall include a statement that a copy of the draft list is open to inspection as aforesaid and a statement of the right of objection conferred by the next succeeding section.
- (3) Notwithstanding anything in the Rating and Valuation (Apportionment) Act, 1928, the valuation officer, in preparing the draft of a valuation list, shall not treat any hereditament as an agricultural, industrial or freight transport hereditament unless either—
 - (a) it was so treated for the purposes of the last preceding list; or
 - (b) a claim that it ought to be so treated has been made to him by the owner or occupier of the hereditament in the prescribed form.

Objections to draft lists.

- (1) Any person who is aggrieved—
 - (a) by the inclusion of any hereditament in the draft list; or

- (b) by any value ascribed in the draft list to a hereditament or by any other statement made or omitted to be made in the draft list with respect to a hereditament; or
- (c) in the case of a building or portion of a building occupied in parts, by the valuation in the list of that building or portion of a building as a single hereditament.

may, at any time before the expiration of twenty-five days from the date of the publication of notice of the completion of the draft list, serve on the valuation officer notice of objection to the draft list so far as it relates to that hereditament.

(2) Every notice of objection under this section shall be in writing and state the grounds on which the objection is made and the amendments desired to remove the objection.

37 Revision of draft lists.

(1) After the expiration of the period limited for the lodging of notices of objection to a draft valuation list, the valuation officer shall revise the draft and may, on that revision, make such alterations in the list, whether for the purpose of meeting an objection or for any other reason, as he thinks proper:

Provided that, in revising the draft, the valuation officer shall not treat any hereditament as an agricultural, industrial or freight transport hereditament unless either—

- (a) it was so treated for the purposes of the last preceding list; or
- (b) a claim that it ought to be so treated has been made to him by the owner or occupier of the hereditament in the prescribed form; or
- (c) an objection has been made on the ground that it ought to be so treated.
- (2) Where, on his revision, the valuation officer makes any alteration in the list, whether for the purpose of meeting an objection or for some other reason, he shall forthwith serve notice of the alteration on the occupier of the hereditament to which the alteration relates and on the rating authority for the area in which the hereditament is situated:

Provided that no notice need be served on the occupier (not being the rating authority) under this subsection where the occupier has not served notice of objection under the last preceding section with respect to the hereditament and the alteration consists only in a reduction in any value ascribed to the hereditament.

(3) Where notice of objection has been served under the last preceding section, then, whether or not the valuation officer makes, on his revision, any alteration in the list for the purpose of meeting the objection, he shall, on the completion of the revision, forthwith serve on the person who made the objection a notice stating whether he has made any and if so what alteration in the list with respect to the hereditament to which the objection relates:

Provided that no notice need be served under this subsection on any person on whom a notice with respect to the hereditament falls to be served under subsection (2) of this section.

(4) Any person on whom a notice is served under the last preceding subsection, the rating authority for the area within which the hereditament is situated and, where a notice is served on the occupier under subsection (2) of this section, any person who is the owner or occupier of the whole or any part of the hereditament in question, may, by

notice of appeal served on the valuation officer, appeal to a local valuation court with respect to the hereditament in question.

- (5) A notice of appeal shall be in writing and shall be served—
 - (a) in the case of a person on whom notice has been served under subsection (3) of this section, before the expiration of the twenty-one days following that of the service on him of that notice;
 - (b) in the case of the rating authority, where they do not receive notice under subsection (3) of this section, before the expiration of the twenty-one days following that of the service on the authority of the notice specified in subsection (2) of this section;
 - (c) in any other case, before the expiration of the twenty-one days following that of the service on the occupier of the hereditament of the notice specified in subsection (2) of this section,

and shall contain a statement of the grounds of the appeal.

- (6) The valuation officer shall, within seven days after the date on which a notice of appeal is served upon him under this section, transmit a copy thereof to each of the following persons, not being the appellant, that is to say—
 - (a) to the occupier of the hereditament in question; and
 - (b) to the rating authority for the area in which the hereditament in question is situated.
- (7) Any notice served under subsection (2) or subsection (3) of this section shall be in writing and shall include a statement of the rights of appeal conferred by this section.

38 Settling of valuation list.

- (1) The valuation officer shall, at or about, and in any case not later than, the end of December preceding the date on which a new valuation list is to come into force, settle the list, sign it, and transmit it to the rating authority, and transmit to the clerk of the local valuation panel a notification of the settling and signing of the list and of the date of the settling and signing thereof.
- (2) Before settling and signing the list, the valuation officer shall make such alterations therein as are necessary to give effect to any decisions given on appeal with respect to the list before the date of the settling thereof and, where a notice of appeal has been given with respect to a hereditament and has been withdrawn as the result of an agreement made between the valuation officer, the appellant and any other person entitled to be heard on the appeal, such alterations, if any, as are necessary to give effect to the agreement.
- (3) Before settling and signing the list, the valuation officer shall cause such particulars with respect to totals of values as may be prescribed, both in respect of the whole rating area and in respect of any parish or other area which is liable to be charged separately under any precept or to bear any special expenses, to be ascertained and inserted in the list.
- (4) Save as aforesaid, and subject to any alteration made for the purpose of correcting any clerical or arithmetical error, the list as settled and signed shall be identical with the draft list as revised under the last preceding section.
- (5) The valuation officer shall not be required to await the hearing and determination of all appeals before settling and signing the list, and if any appeal is not heard and

determined before the list is settled and signed, it shall, unless withdrawn, be heard and determined as soon as possible thereafter, and with the like consequences as if it had been an appeal against an objection to a proposal duly made in accordance with the subsequent provisions of this Part of this Act for the alteration of the current valuation list and served on the valuation officer on the date on which that list comes into force.

(6) The list for any rating area settled, signed and sent to the rating authority as aforesaid shall, as from the date when it comes into force and subject to any alterations made in accordance with this Part of this Act, be the valuation list for the rating area, and any failure on the part of a valuation officer to complete any proceedings with respect to the preparation, revision or settling and signing of the list within the time required by this Part of this Act, or any omission from the list of any matters required by law to be included therein, shall not of itself render the list invalid; and, until the contrary is proved, the list shall be deemed to have been duly made in accordance with the provisions of this Part of this Act.

39 Duty of rating authority as respects valuation list.

- (1) The rating authority on receiving a valuation list shall deposit it at the offices of the authority.
- (2) The rating authority shall give effect to any directions which may from time to time be given to them by the valuation officer in pursuance of the provisions of this Part of this Act authorising or requiring the valuation officer to cause alterations to be made in valuation lists.

Alteration of current valuation lists.

40 Proposals for alteration of lists.

- (1) Any person who is aggrieved—
 - (a) by the inclusion of any hereditament in the list; or
 - (b) by any value ascribed in the list to a hereditament or by any other statement made or omitted to be made in the list with respect to a hereditament; or
 - (c) in the case of a building or portion of a building occupied in parts, by the valuation in the list of that building or portion of a building as a single hereditament;

may at any time make a proposal for the alteration of the list so far as it relates to that hereditament.

- (2) The valuation officer may at any time make a proposal for any alteration of a valuation list.
- (3) Any such proposal as is mentioned in the previous provisions of this section is in this Part of this Act referred to as " a proposal ".

41 Proceedings on proposals.

- (1) Every proposal must—
 - (a) be made in writing and, except where it is made by the valuation officer, be served on the valuation officer;
 - (b) specify the grounds on which the proposed alteration is supported;

- (c) comply with any requirements of any regulations made by the Minister with respect to the form of proposals and otherwise with respect to the making thereof
- (2) The valuation officer shall, within seven days after the date on which a proposal is made by or served on him, transmit a copy thereof, together with a statement in writing of the right of objection conferred by the subsequent provisions of this section, to each of the following persons, not being the maker of the proposal, that is to say—
 - (a) the occupier of the hereditament to which the proposal relates; and
 - (b) the rating authority for the area in which the hereditament in question is situated:

Provided that a copy of the proposal need not be transmitted under this subsection to the occupier of the hereditament (not being the rating authority) where the proposal is made otherwise than by the valuation officer and the alteration asked for by the proposal consists only of a reduction in any value ascribed to the hereditament.

- (3) Any of the following persons, that is to say, the owner or occupier of the whole or any part of a hereditament to which a proposal relates or the rating authority for the area in which the hereditament is situated may, within twenty-one days from the date on which notice is served under subsection (2) of this section on the occupier or, in the case of the rating authority (where they are not the occupier), on the rating authority, serve on the valuation officer notice in writing of objection to the proposal, and the valuation officer shall, within seven days of the date on which a notice of objection is served on him, transmit a copy thereof to the maker of the proposal.
- (4) Where the proposal is made otherwise than by the valuation officer, the valuation officer may, within twenty-one days from the date on which the proposal is served on him, serve on the maker of the proposal notice in writing of objection to the proposal.
- (5) Where, on the expiration of the times limited by subsections (3) and (4) of this section for the service of notice of objection, no such notice has been served or where every such notice is unconditionally withdrawn, the valuation officer shall cause such alteration to be made in the list as will give effect to the proposal.
- (6) Where notice of objection is made and is not unconditionally withdrawn—
 - (a) the person making the proposal may, by notice of appeal served within the time and on the persons hereinafter mentioned, appeal against the objection to a local valuation court; and
 - (b) no alteration shall be made in the list in pursuance of the proposal except where notice of appeal is given as aforesaid and then only either—
 - (i) in pursuance of the directions of a court or arbitrator given under the subsequent provisions of this Part of this Act; or
 - (ii) by agreement between all the persons entitled to be heard on the appeal.
- (7) A notice of appeal under this section shall be in writing, shall be served within twentyone days from the date when a copy of the notice of objection is received by the appellant or, as the case may be, from the service on the appellant of the notice of objection, and shall be so served—
 - (a) on the person making the objection; and
 - (b) where the rating authority for the area in which the hereditament in question is situated have neither made the objection nor are themselves the appellant, on that authority; and

(c) where the valuation officer has neither made the objection nor is himself the appellant, on the valuation officer.

42 Effect of alterations made in pursuance of proposals.

- (1) Subject to the provisions of this section, an alteration made in the valuation list in pursuance of a proposal (whether under the last preceding section or under the directions of a court or arbitrator given by virtue of the subsequent provisions of this Part of this Act) shall, in relation to any rate current at the date when the proposal in pursuance of which the amendment so made was served on the valuation officer, or, where the proposal was made by the valuation officer, current at the date when notice of the proposal was served on the occupier of the hereditament in question, be deemed to have had effect as from the commencement of the period in respect of which the rate was made, and shall, subject to the provisions of this section, have effect for the purposes of any subsequent rate.
- (2) Notwithstanding anything in subsection (1) of this section an alteration in the valuation list which either—
 - (a) consists of the inclusion in the valuation list of a newly erected or newly constructed hereditament or an altered hereditament which has been out of occupation on account of structural alterations; or
 - (b) is made by reason of a change in the value of a hereditament caused by the making of structural alterations or by the total or partial destruction of any building or other erection by fire or any other physical cause; or
 - (c) is made by reason of any hereditament having become or ceased to be an agricultural, industrial or freight transport hereditament, or of a change in the proportion in which an industrial or freight transport hereditament is occupied and used for industrial or, as the case may be, transport purposes and for other purposes respectively; or
 - (d) is made by reason of any hereditament becoming or ceasing to be a hereditament which," under Part V of this Act, is not liable to be rated; or
 - (e) is made by reason of any change in the extent to which a railway or canal hereditament, as defined for the purposes of Part V of this Act, is occupied for non-rateable purposes, as so defined; or
 - (f) is made by reason of any property previously rated as a single hereditament becoming liable to be rated in parts; or
 - (g) is made by reason of any property previously rated in parts becoming liable to be rated as a single hereditament.

shall have effect only as from the date when the new or altered hereditament comes into occupation, or as from the happening of the event by reason of which the alteration is made, as the case may be.

(3) Where in pursuance of a proposal an alteration is made in the valuation list which affects the amount of any rate levied in respect of any hereditament in accordance with the list, the difference, if too much has been paid, shall be repaid or allowed or, if too little has been paid, shall be paid and may be recovered as if it were arrears of the rate.

43 Clerical and arithmetical errors.

The valuation officer may at any time cause to be made in a valuation list any alteration which is necessary to correct any clerical or arithmetical error therein and the list shall have effect accordingly, but if the alteration is made in respect of any matter other than

totals," the officer shall, before r causing the alteration to be made, send notice thereof to the occupier of the hereditament affected and to the rating authority of the rating area, and shall allow fourteen days to elapse during which any person concerned may object to the proposed alteration.

Appeals.

44 Local valuation courts.

- (1) Local valuation courts constituted as hereinafter provided shall be convened as often as may be necessary for the purpose of hearing and determining appeals under the preceding provisions of this Part of this Act against draft valuation lists and against objections to proposals for the alteration of valuation lists.
- (2) The local valuation court which hears and determines an appeal with respect to a hereditament shall consist of members of a local valuation panel constituted under such a scheme as is mentioned in the next succeeding section, being the panel for the area within which that hereditament is situated:

Provided that regulations made by the Minister may provide, in relation to hereditaments the value of which is or may be ascertained by reference to the accounts, receipts or profits of an undertaking carried on thereon, that jurisdiction as respects all or any of the hereditaments occupied for the purposes of a particular undertaking shall be exercised by a local valuation court consisting of members of such one of the local valuation panels within whose areas any of those hereditaments are situated as may be specified by or under the regulations.

- (3) Every such court shall consist of—
 - (a) either the chairman of the local valuation panel or the deputy chairman (or, if more than one, one of the deputy chairmen) thereof; and
 - (b) two other members of the panel selected in accordance with the scheme under which the panel is constituted.

45 Submission and approval of schemes.

- (1) It shall be the duty of the council of every county and county borough to make and submit to the Minister a scheme for the constitution of a local valuation panel for the county or county borough or two or more local valuation panels for areas which together comprise the whole of the county or county borough:
 - Provided that any two or more councils, whether councils of counties or of county boroughs, may, and, if so directed by the Minister, shall, make and submit to the Minister a joint scheme for the constitution of a local valuation panel or local valuation panels for the whole of their respective areas, or for areas which together comprise the whole of their respective areas.
- (2) As soon as a scheme has been submitted to the Minister under this section, the council or councils submitting the scheme shall publish in one or more newspapers circulating in their area or areas a notice stating that the -scheme has been so submitted and that a copy is open to inspection at a specified place; and, where the said area or areas or either of them' are counties, the council or councils submitting the scheme shall, at the same time as they submit it, send a copy thereof to each of the rating authorities within that county or, as the case may be, those counties.

- (3) No scheme submitted to the Minister under this section shall be of any effect unless and until it is approved by the Minister, and the Minister, after considering any objections to the scheme which may be submitted to him by persons appearing to him to be interested, may approve the scheme with or without modifications.
- (4) If, on the expiration of nine months from the date of the coming into force of this section, there remains any area which is not covered by any of the schemes which have by then been submitted under this section, or which is covered only by a scheme which the Minister is not prepared to approve, the Minister may himself make, a scheme for the constitution of a local valuation panel or local valuation panels for that area, and the scheme when so made shall have effect as if it had been submitted by the council of the county or county borough in question or, as the case may be, by the councils of all the counties and county boroughs in question, and had been approved by the Minister.
- (5) Any scheme made under this section may be revoked or varied—
 - (a) by a new scheme made and submitted to and approved by the Minister in accordance with the provisions (subject to any necessary modification) of subsections (1) to (3) of this section; or
 - (b) by a new scheme made by the Minister on a representation made by any local valuation panel or valuation officer and after consultation with the council of any county or county borough concerned.
- (6) Before a scheme is made by the Minister under this section, he shall publish in one or more newspapers circulating in the area to which the scheme relates a notice stating his proposal to make the scheme, and that a copy of a draft of the scheme is open to inspection at a specified place, and specifying a date by which any person may send to him any representations respecting the draft.

46 Membership of panels.

- (1) Schemes under the last preceding section shall provide, as respects the panels to which those schemes respectively relate—
 - (a) for fixing the number of members of the panel and for determining their respective tenures of office and the persons by whom they are to be appointed respectively;
 - (b) for the appointment of one of those members as chairman of the panel and not more than two of the other members as deputy chairmen thereof;
 - (c) subject to the provisions of the last but one preceding section, for the manner in which members of local valuation courts are to be selected from members of the panel.
- (2) A person shall be disqualified from being appointed or being a member' of any local valuation panel as aforesaid if he is a person who has been adjudged bankrupt, or made a composition or arrangement with his creditors, or has within the five years immediately preceding his appointment or since his appointment been convicted in the United Kingdom, the Channel Islands or the Isle of Man of any offence and ordered to be imprisoned for a period of not less than three months without the option of a fine:

Provided that—

(a) a disqualification attaching to a person under this subsection by reason of his having been adjudged bankrupt shall cease—

- (i) if the bankruptcy is annulled .on the ground that he ought not to have been adjudged bankrupt or that his debts have been paid in full, on the date of the annulment; or
- (ii) if he is discharged with a certificate that the bankruptcy was caused by misfortune without any misconduct on his part, on the date of his discharge; or
- (iii) in any other case, on the expiration of five years from the date of his discharge;
- (b) a disqualification attaching to a person under this section by reason of his having made a composition or arrangement with his creditors shall cease—
 - (i) if he pays his debts in full, on the date on which the payment is completed; or
 - (ii) in any other case, on the expiration of five years from the date on which the terms of the deed of composition or arrangement are fulfilled;
- (c) for the purposes of this subsection, the ordinary date on which the period allowed for making appeal from the conviction expires, or, if such appeal is made, the date on which it is finally disposed of or abandoned or fails by reason of the non-prosecution thereof, shall be deemed to be the date of the conviction.

47 Staff, expenses, &c, of local valuation panels and courts.

(1) To assist the panel, the chairman thereof and the local valuation courts constituted from members thereof in the performance of their functions under this Part of this Act, every local valuation panel shall appoint a person to be their clerk and may appoint such other officers and servants as they may, with the approval of the Minister, determine, and may pay to them such salaries, allowances and other remuneration as they may, with the approval of the Minister and the Treasury, determine, and every such panel shall be deemed for the purposes of the Local Government Superannuation Act, 1937, to be a local authority included in Part I of the First Schedule to that Act:

Provided that the functions of the officers and servants appointed under this subsection shall not extend to the valuation of hereditaments, and the power td appoint officers and servants conferred by this subsection shall be exercised accordingly.

- (2) The expenses of every such panel, including the expenses of the local valuation courts from time to time constituted from the members thereof, shall be defrayed by the Minister out of moneys provided by Parliament.
- (3) Minutes of the proceedings of a valuation panel and of the local valuation courts constituted from members thereof shall be kept in books provided for that purpose, and a minute of any such proceedings signed—
 - (a) in the case of a meeting of the panel, at the same or the next subsequent meeting of the panel, by the person acting as chairman at the meeting at which the minute is signed; and
 - (b) in the case of a meeting of a local valuation court, at or not later than two days after the date of the meeting to which the minute relates, by the person acting as chairman at the meeting to which the minute relates,

shall be received in evidence without further proof.

48 Sittings, procedure and powers of local valuation courts.

- (1) Where notice of appeal to a local valuation court is served under the preceding provisions of this Part of this Act by or on the valuation officer, the valuation officer shall forthwith notify the clerk to the local valuation panel from the members of which the local valuation court which is to hear the appeal falls to be constituted, and it shall be the duty of the chairman of that panel to arrange for the convening of such a court.
- (2) The procedure of local valuation courts shall, subject to such regulations, if any, as may be made in that behalf by the Minister, be such as the court in question may determine, and every such court—
 - (a) shall, unless the court otherwise order, on the application of any party to the appeal and upon being satisfied that the interests of either party would be prejudicially affected, sit in public;
 - (b) may take evidence on oath and shall have power for that purpose to administer oaths.
- (3) On the hearing of an appeal to a local valuation court—
 - (a) the appellant; and
 - (b) the valuation officer, when he is not the appellant; and
 - (c) the owner or occupier of the hereditament to which the appeal relates, when he is not the appellant; and
 - (d) the rating authority for the area in which the hereditament in question is situated, when that authority is not the appellant; and
 - (e) in the case of an appeal against an objection, the objector,

where he is not one of the persons aforesaid, shall be entitled to appear and be heard as parties to the appeal and to examine any witness before the court and to call witnesses.

(4) After hearing the persons mentioned in the last, preceding subsection, or such of them as desire to be heard, the local valuation court shall give such directions with respect to the manner in which the hereditament in question is to be treated in the valuation fist as appear to them to be necessary to give effect to the contention of the appellant if and so far as that contention appears to the court to be well founded, and the valuation officer shall incorporate in the fist as settled, or, as the case may be, cause to be made in the list, such alterations as are necessary to give effect to those directions.

49 Appeal to county court.

- (1) Any person who, in pursuance of the last preceding section, appeared before a local valuation court on the hearing of an appeal and is aggrieved by the decision of the court thereon may, within twenty-one days from the date of the decision, appeal to the county court for the county court district in which the hereditament in question is situated, or, where the hereditament extends into more than one county court district, to the county court for any one of the county court districts in which any part of the hereditament is situated, and the court, after hearing such of the persons as appeared as aforesaid as desire to be heard, may give any directions which the local valuation court might have given.
- (2) The Lord Chancellor may by order—
 - (a) combine two or more county court districts for the purposes of this section or direct that the whole or any part of a county court district shall for those purposes be deemed to be included in another county court district;

(b) where he combines two or more county court districts as aforesaid, make such provision as he thinks fit as to the judge who is to exercise the jurisdiction conferred by this section with respect to the combined districts, and as to the place at which the court for the combined districts is to be held.

Any order made under this subsection may contain such consequential and incidental provisions as appear to the Lord Chancellor to be necessary or expedient and may be revoked or varied by a subsequent order.

- (3) The Minister may by regulations provide, in relation to hereditaments the value of which is or may be ascertained by reference to accounts, receipts or profits of an undertaking carried on thereon, that jurisdiction under this section shall, to such extent as may be specified in the regulations, be exercised, as respects all or any of the hereditaments occupied for the purposes of the undertaking, by such one of the county courts within whose districts any of those hereditaments are situated as may be specified by or under the regulations.
- (4) In any proceedings under this section, the power of a judge, under subsection (1) of section eighty-eight of the County Courts Act, 1934, to summon one or more persons to act as assessors may be exercised notwithstanding that no application is made in that behalf by any party to the proceedings.

50 Arbitration.

- (1) Notwithstanding anything in the preceding provisions of this Part of this Act, the persons who would be entitled to appear and be heard before any local valuation court or any county court may by agreement in writing agree to refer to arbitration any matter which would but for the agreement fall to be heard or determined by that local valuation court or county court, and the matter shall be referred to arbitration accordingly.
- (2) The Arbitration Acts, 1889 to 1934, shall apply to any such arbitration.
- (3) The award in any such arbitration may include any directions which might under this Part of this Act have been given by the local valuation court or county court and effect shall be given to those directions as if they had been given by that court.

Provisions as to Rates.

Rate to be levied notwithstanding appeal against valuation list.

Any rate in respect of which the valuation list is conclusive shall be made and levied in accordance with the valuation list in force for the time being, and shall be collected and be recoverable notwithstanding any appeal which may be pending with respect to the list:

Provided that where in the case of any hereditament the value questioned by the appeal exceeds the value of that hereditament as last previously determined, whether under this Part of this, Act or under the enactments repealed by this Act, the amount recoverable pending the decision of the appeal shall not, unless the hereditament has been substantially altered since its value was last previously determined, exceed the amount which would have been recoverable if its value had not been so increased.

52 Amendment of rate.

- (1) Subject to the provisions of this section, the rating authority may at any time make such amendments in a rate (being either the current or the last preceding rate) as appear to them necessary in order to make the rate conform with the enactments relating thereto, and in particular may—
 - (a) correct any clerical or arithmetical error in the rate; or
 - (b) correct any erroneous insertions or omissions, or misdescriptions; or
 - (c) make such additions to or corrections in the rate as appear to the authority to be necessary by reason of—
 - (i) any newly erected hereditament or any hereditament which was unoccupied at the time of the making of the rate coming into occupation; or
 - (ii) any change in the occupation of any hereditament; or
 - (iii) any property previously rated as a single hereditament becoming liable to be rated in parts.
- (2) Where the effect of the amendment would be either—
 - (a) to alter, otherwise than by way of correction of a clerical or arithmetical error, the value on which a hereditament is rated; or
 - (b) to charge to the rate a hereditament not shown, or not separately shown, in the valuation list,

the rating authority shall not make any amendment of the rate unless either the amendment is necessary to bring the rate into conformity with the valuation list or a proposal for a corresponding alteration of the valuation list has been made by the valuation officer; and if effect, or full effect, is ultimately not. given to such a proposal, and the amount of the rate levied in pursuance of the amendment is affected, the difference, if too much has been paid, shall be repaid or allowed, or; if too little has been paid, shall be paid and may be recovered as if it were arrears of the rate.

(3) Every amendment made under paragraph (a) or paragraph (b) of subsection (1) of this section shall have effect as if it had been contained in the rate as originally made.

Limits of right of appeal at quarter sessions against rate.

No appeal against a rate shall lie to quarter sessions in respect of any matter in respect of which relief might have been obtained under this Part of this Act by means of an objection to the draft valuation list, or an appeal against that list, or by-means of a proposal for the amendment of the current valuation list, or by means of an objection to such a proposal, or by means of an appeal against such an objection.

54 Rates in London.

- (1) In London, as elsewhere, every rate made by a rating authority shall be deemed to be made on the date on which it is approved by the authority, and any enactments requiring that rates must be allowed by justices shall cease to have effect.
- (2) Section six of the Rating and Valuation Act, 1925 (which relates to the publication of rates) and section fifteen of that Act (which relates to the recovery of arrears of rates from tenants and lodgers) shall extend to London.
- (3) Nothing in this section affects the provisions of section twenty of the City of London (Union of Parishes) Act, 1907, relating to the signature of rates made by the Common

Council of the City of London, the publication of such rates and the date on which such rates are to be deemed to be made.

Provisions as to Rating.

Rating of owners instead of occupiers.

- (1) Subsection (1) of section eleven of the Rating and Valuation Act, 1925 (which imposes a limit on the rateable value of hereditaments outside London in respect of which owners may be rated instead of occupiers of thirteen pounds or, where at the passing of that Act a higher limit was in certain circumstances in force, that higher limit) for the words " thirteen pounds " there shall be substituted the words " eighteen pounds " and for the words " that higher limit " there shall be substituted the words " twenty-five pounds ".
- (2) The Poor Rate Assessment and Collection Act, 1869, shall have effect as if in section three of that Act (which imposes a limit of twenty pounds in the corresponding provisions relating to London) for the words "twenty pounds" there were substituted the words "twenty-five pounds".

Advertising stations to be separate hereditaments in certain cases.

Where the right to use any land (including any hoarding, frame, post, wall or structure erected or to be erected on the land, ; and including also any wall or other part of a building) for the 'purpose of exhibiting advertisements is let out or reserved to any person other than the occupier of the land, or, when the land is not occupied for any other purpose, to any person other than the owner of the land, that right shall be deemed for rating purposes to be a separate hereditament in the occupation, of the person for the time being entitled to the right, and shall be included in the valuation list as a separate hereditament accordingly, and, notwithstanding anything in section three or section four of the Advertising Stations (Rating) Act, 1889, in estimating the value of the land for rating purposes no account shall be taken of any value or, as the case may be, of any increased value arising from the use of the land for the purpose of exhibiting advertisements in accordance with that right.

57 Assessment of certain buildings occupied in parts.

- (1) Where a building which was constructed or has been adapted for the purposes of a single dwelling-house, or as to part thereof for such purpose, and as to the remainder thereof for any purpose other than that of a dwelling or residence, is occupied in parts, the valuation officer, in preparing or revising a draft valuation list or in altering a current valuation list, may, if he thinks fit, having regard to all the circumstances of the case, including the extent, if any, to which the parts separately occupied have been severed by structural alterations, treat the building or any portion thereof as a single hereditament, and a building or portion of a building so treated as a single hereditament shall, for the purposes of rating, be deemed to be a single hereditament in the occupation of the person who receives the rents payable in respect of the parts.
- (2) Section seven of the Representation of the People Act, 1867, and section twenty-three of the Rating and Valuation Act, 1925, are hereby repealed.

Returns, Inspection, etc.

58 Returns.

- (1) In every case where a new valuation list is to be made for any rating area, the valuation officer may serve a notice on the occupier, owner or lessee of any premises in the area, or on any one or more of them, requiring him or them to make a return containing such particulars as may be reasonably required for the purpose of enabling him accurately to compile the list.
- (2) The valuation officer may at any time, in connection with a proposal which has been made for the alteration of the valuation list, or with a view to the making of such a proposal, serve a notice on the occupier, owner or lessee of any premises in the area, or on any one or more of them, requiring him or them to make a return containing such particulars as may be reasonably required for the purpose of enabling him to decide whether or not to make, or, as the case may be, to object to, the proposal.
- (3) Every person upon whom a notice to make a return is served in pursuance of the provisions of this section shall within twenty-one days after the date of the service of the notice' make a return in such form as is required in such notice and deliver it in manner so required to the valuation officer.
- (4) If any person on whom notice has been served under the provisions of this section fails without reasonable excuse to comply with the notice, he shall for each offence be liable on summary conviction to a fine not exceeding twenty pounds.
- (5) Where a person is convicted under subsection (4) of this section in respect of a failure to comply with a notice and the failure continues after the conviction, then, unless he has a reasonable excuse for the continuance of the failure, he shall be guilty of a further offence under the said subsection (4) and may, on summary conviction, be punished accordingly.
- (6) If any person, in a return made under this section, makes any statement which he knows to be false in a material particular, or recklessly makes any statement which is false in a material particular, he shall be liable on summary conviction to imprisonment for a term not exceeding three months or to a fine not exceeding one hundred pounds or to both such imprisonment and such fine.

59 Duty of surveyor of taxes and local authorities.

- (1) The valuation officer may from time to time require the surveyor of taxes for the area covered by the valuation list to furnish to him a copy of the annual values for the time being in force for the purpose of income tax under Schedule A of the Income Tax Act, 1918, for all or any of the properties in that area:
 - Provided that nothing in this section shall extend to annual values which by law are not allowed to be made public.
- (2) If, in the course of the exercise of their functions, any information comes to the notice of any local authority which leads them to suppose that a valuation list requires alteration as respects a hereditament, it shall be the duty of that authority to inform the valuation officer.

In this subsection, the expression "local authority" includes any joint committee of any two or more local authorities and any joint authority on which any local authority is represented.

60 Power of entry.

- (1) The valuation officer and any person authorised by him in writing in that behalf shall have power, at all reasonable times and after giving not less than twenty-four hours' notice in writing and, in the case of a person authorised as aforesaid, on production, if so required, of his authority, to enter on, survey and value any hereditament in the area for which the valuation officer acts.
- (2) If any person wilfully delays or obstructs any person in the exercise of any of his powers under this section, he shall be liable on summary conviction to a fine not exceeding five pounds.

Evidence and inspection of valuation lists, rates, &c.

- (1) The contents of a valuation list as for the time being in force, or an extract from any such list, may be proved by the production of a copy of the list or of the relevant part thereof purporting to be certified by the clerk of the rating authority to be a true copy.
- (2) Section sixty of the Rating and Valuation Act, 1925 (which relates to inspection of documents by ratepayers)—
 - (a) shall extend to London; and
 - (b) shall apply in relation to valuation lists made under this Part of this Act, to notices of appeal, notices of objection and proposals made thereunder, and to minutes of the proceedings of any local valuation court as it applies in relation to the documents specified in subsection (1) thereof; and
 - (c) shall apply in relation to valuation officers (for what ever area) as it applies in relation to ratepayers.

Miscellaneous.

62 Appeals as to water rates.

- (1) So much of any statutory provision as authorises or requires any dispute arising in relation to water rates to be determined by a court of summary jurisdiction shall have effect as if it authorised or required that dispute to be determined by the county court for the county court district in which the property in question is situated.
- (2) The power, to make orders conferred by subsection (2) of section forty-nine of this Act (which enables the Lord Chancellor to combine county court districts or direct that one county court district shall be included in another county court district for the purposes of that section) shall include power to make orders in relation to the purposes of this subsection, and the said subsection (2) shall have effect accordingly.

63 Service of notices, &c.

(1) Section fifty-nine of the Rating and Valuation Act, 1925, (which relates to the service of notices and similar matters) shall extend to London and shall apply in relation to

any notice, demand note, order or other document required or authorised to be sent or served under or for the purposes of any Act relating, to the making, levying, collection and recovery of rates in London, and, both inside and outside London, in relation to notices and other documents required or authorised to be sent or served under or for the purposes of this Part of this Act as it applies in relation to notices, demand notes, orders and other documents required or authorised to be sent or served under or for the purposes of the first-mentioned Act.

(2) Any notice required by this Part of this Act to be served on the valuation officer need not name the valuation officer but may describe him as the valuation officer for the rating area in question, without further description, and may be served by post, and every notice published in pursuance of any of the provisions of this Part of this Act which contains a statement of a right of objection or appeal shall include a statement of the address to or at which notice of objection or notice of appeal, as the case may be, may be sent to the valuation officer or service thereof otherwise effected.

Inclusion in one proceeding of separate hereditaments.

Any person may include in the same objection, proposal, appeal or other proceeding under this Part of this Act all or any hereditaments comprised in the same valuation list as respects which he has a right to make or bring any such objection, proposal, appeal or other proceeding, although they are separately assessed in that list.

Extension to London of provisions as to Crown property.

Subsection (3) of section sixty-four of the Rating and Valuation Act, 1925 (which regulates the manner in which Crown property is to be dealt with in valuation lists) shall extend to London.

66 Saving for position of owners in certain cases.

- (1) Every owner who is rated under section eleven of the Rating and Valuation Act, 1925, or section four of the Poor Rate Assessment and Collection Act, 1869, instead of the occupier, or who enters into an agreement with the rating authority under the said section eleven or under section three of the said Act of 1869, in respect of any hereditaments shall, without prejudice to the rights of the occupier of any of those hereditaments, be treated for the purposes of the provisions of this Part of this Act relating to objections, proposals and appeals as standing in the same position as the occupier.
- (2) Where any premises are unoccupied, any reference in this Part of this Act to the occupier shall be construed as a reference to the owner thereof:

Provided that where the owner is unknown and a notice addressed to the occupier has been served in the manner authorised by law for the service of notices on the occupier where the occupier is unknown, that notice shall be deemed to have been duly served on the owner.

67 Membership of local authority, &c, not to be disqualification in certain cases.

(1) A person shall not be disqualified to act as a member of, or as the clerk or an officer of, a local valuation panel or local valuation court by reason only that he is—

- (a) a member of an authority deriving revenue directly or indirectly from rates which may be affected by the exercise of his functions; or
- (b) the owner or occupier of any property within any rating area the rates within which are affected by the exercise of his functions,

and a person shall not be disqualified from acting as aforesaid in relation to any property by reason only that an authority of which he is a member either owns or occupies the whole or any part of that property.

- (2) A person shall not be disqualified to act as a valuation officer or as the judge on any appeal to a county court by reason only that he is the owner or occupier of any property within any rating area the rates within which are affected by the exercise of his functions.
- (3) Nothing in this section shall authorise any person to whom this section applies to act in relation to any property which, or any part of which, he himself owns or occupies.

68 Transfer of valuation offices, &c.

If the Minister is satisfied that any premises which are, or any interest in which is, owned by a local authority are, or at some time during the year 1947-48 were, used by that authority wholly or mainly for the purpose of their functions relating to the valuation of property for rating purposes and that it is reasonable so to do, he may direct the authority to make over their interest to the Minister of Works, and where such a direction is given the like consequences shall ensue as would have ensued if a notice to treat had been given, on the date of the direction to the authority, by the Minister of Works in pursuance of a power conferred by Act of Parliament compulsorily to acquire that interest.

69 Use of public rooms.

- (1) The valuation officer may request the permission of any county council or rating authority the whole or any part of: whose area is within the area for which the officer acts for the use by him and his staff on such days or for such period as may be specified in the request of such premises belonging to the council or authority as may be so specified and the council or authority shall not unreasonably withhold their permission.
- (2) The chairman of any local valuation panel may request the permission of any county council or rating authority the whole or any part of whose area is within the area for which the panel acts for the use for meetings of the panel or of any local valuation court constituted from members of the panel or for the use of the chairman, clerk or officers of the panel, on such days as may be specified in the request of any premises belonging to the council or authority, and the council or authority shall not unreasonably withhold their permission.
- (3) Any person having the control of any room maintained out of any rate may put that room at the disposal of the valuation officer or any local valuation panel or local valuation court for the purpose of the exercise by them or their officers, or, in the case of a panel, by the chairman thereof, of any functions directly or indirectly affecting the valuation list by reference to which that rate is levied.
- (4) Where a request is made under subsection (1) or subsection (2) of this section, any dispute as to whether the permission of the county council or rating authority has been unreasonably withheld shall be determined by the Minister.

Savings and application of enactments.

- (1) Save as otherwise expressly provided in this Act, nothing therein contained shall affect—
 - (a) the principles on which hereditaments are to be valued or any privilege or any provision for the making of a valuation on any exceptional principle; or
 - (b) the contents or form of valuation lists; or
 - (c) the effect of valuation lists when made,

and accordingly enactments relating to the matters aforesaid shall have effect, with any necessary modifications, as if references to valuation lists included references to valuation lists made under this Part of this Act.

- (2) The amendments specified in the First Schedule to this Act (being minor "amendments consequential on the provisions of this Part of this Act) shall be made in the enactments referred to in that Schedule.
- (3) The Minister may, if he in any particular case thinks fit, by order provide that such provisions of any local Act as may be specified in the order, being provisions relating to rating or valuation for rating to which, by reason of the provisions of this Part of this Act, effect can no longer be given, shall continue in force with such adaptations specified in the order as may be necessary to enable effect to be given to them.

71 Regulations for the purposes of Part III.

Without prejudice to any other provision of this Part of this Act enabling the Minister to make regulations, the Minister may make regulations—

- (a) for carrying the provisions of this Part of this Act into effect; and
- (b) for prescribing anything which under this Part of this Act is to be prescribed; and
- (c) for requiring rating authorities to transfer without payment to the valuation officer any such documents or classes of documents as may be specified in the regulations; and
- (d) for winding up the affairs of assessment committees, county valuation committees, and the central valuation committee and for disposing of their property; and
- (e) for prescribing the manner in which any liabilities of assessment committees, county valuation committees or the central valuation committee are to be met, and requiring local authorities to contribute such sums as may be necessary for the meeting thereof,

and different provision may be made by the regulations for different cases or classes of case.

72 Commencement of Part III and transitional provisions.

- (1) This Part of this Act shall come into effect on such day as the Minister may by order appoint, and different days may be appointed for different purposes, different rating areas, and different provisions of this Part of this Act.
- (2) Subject to the provisions of subsection (1) of this section, the provisions of this Part of this Act relating to the alteration of current valuation lists shall have effect in relation to lists in force under the Rating and Valuation Acts, 1925 to 1940, or, as the case may be, under the Rating and Valuation (Metropolis) Acts, 1869 to 1940, as they have effect in

relation to lists prepared in accordance with the provisions of this Act, and regulations made by the Minister may include such transitional provisions as the Minister thinks fit as respects proceedings for the amendment of lists or the making of provisional or supplemental lists pending on the day appointed as aforesaid.

(3) Section forty-six of the Valuation (Metropolis) Act, 1869 (which relates to the revision of valuation lists in London) shall, until the repeal thereof by this Act comes into force, have effect in relation to the period for which the valuation lists in force at the date of the passing of this Act continue in force, as if the references to the first four years, the fifth year, and the last four years, of the period were respectively references to every year except the last year, the last year, and every year except the first year, of the period.

73 Extent of Part III.

This Part of this Act shall not extend to Scotland.

PART IV

VALUATION OF DWELLING-HOUSES.

Gross values; Preliminary.

74 Scope of provisions of Part IV as to gross values.

- (1) For the purpose of making or altering the first valuation lists made after the passing of this Act and subsequent lists, the gross value for rating purposes of a dwelling-house, instead of being ascertained by reference to the definitions of gross value in section sixty-eight of the Rating and Valuation Act, 1925, and section four of the Valuation (Metropolis) Act, 1869, shall be ascertained in accordance with the following provisions of this Part of this Act.
- (2) For the purposes of this Part of this Act, the expression "dwelling-house" means a hereditament used wholly or mainly for the purposes of a private dwelling or private dwellings, with or without any garage, outhouse, garden, yard, court, forecourt or other appurtenances.
- (3) Nothing in this section, or in the other provisions of this Part of this Act relating to the ascertainment of gross values, shall apply to any dwelling-house to which section fifty-nine of the Pluralities Act, 1838 (which relates to certain dwelling-houses the letting of which is restricted) applies, and references in this section and in the said other provisions of this Part of this Act to dwelling-houses do not include references to any such dwelling-house.

Ascertainment of gross values by reference to 1938 cost.

75 Scope of principle that gross value is to be ascertained by 1938 cost.

(1) Subject to the provisions of this section, the gross values of the following dwelling-houses, that is to say—

- (a) post-1918 local authority or housing association dwelling-houses, including flats and maisonettes; and
- (b) to the extent hereinafter specified, small post-1918 dwelling-houses, not being local authority or housing association dwelling-houses and not being flats or maisonettes,

shall be ascertained in the manner provided by the subsequent provisions of this Part of this Act by reference to the hypothetical 1938 cost of construction, and the hypothetical 1938 site cost, as defined in the two next succeeding sections, of those dwelling-houses or the buildings of which they form part :

Provided that the preceding provisions of this subsection shall not apply to any dwelling-house to which section seventy-two of the Local Government Act, 1929 (which relates to agricultural dwelling-houses) applies, and references to dwelling-houses in the subsequent provisions of this Part of this Act relating to the ascertainment of gross values by reference to the matters mentioned in this subsection or either of them do not include references to any dwelling-house to which the said section seventy-two applies.

- (2) Any reference in this Part of this Act to a local authority or housing association dwelling-house shall be construed as a reference to—
 - (a) a dwelling-house erected by, or by arrangement with, a local authority or by a housing association as defined for the purposes of the Housing Act, 1936, and owned by a local authority or such a housing association as aforesaid; or
 - (b) a structure made available under section one of the Housing (Temporary Accommodation) Act, 1944, for use by a local authority for the provision of temporary housing accommodation; or
 - (c) any other structure of a temporary nature used as a dwelling-house by virtue of any tenancy under or licence from a local authority.
- (3) Any reference in this Part of this Act to a flat or maisonette shall be construed as a reference to a dwelling-house which forms part of a larger building:

Provided that—

- (a) in considering for the purpose of this section whether or not a dwelling-house forms part of a larger building, garages, outhouses, gardens, yards, courts, forecourts and other appurtenances shall be left out of account; and
- (b) a semi-detached house or a house in a row of houses forming a terrace shall not be treated for the purpose of this section as forming part of a larger building.
- (4) Any reference in this Part of this Act to a post-1918 dwelling-house shall be construed as a reference to a dwelling-house consisting of, or of part of, a building which was erected after, or in course of erection on, the second day of April, nineteen hundred and nineteen, or which has been since that date, or was at that date being, bona fide reconstructed by way of conversion into two or more separate and self-contained flats or tenements.
- (5) Any reference in this Part of this Act to a small dwellinghouse shall be construed as a reference to a dwelling-house of which the rateable value on the appropriate day did not exceed—
 - (a) in the case of a dwelling-house in the Metropolitan Police District or the City of London, one hundred pounds; and
 - (b) in the case of any other dwelling-house, seventy-five pounds.

(6) In the last preceding subsection, the expression "rateable value on the appropriate day "has the meaning assigned to it by section seven of the Rent and Mortgage Interest Restrictions Act, 1939, and that section shall apply accordingly for the purposes of this subsection:

Provided that—

- (i) where the rateable value on the appropriate day of a dwelling-house falls under subsection (2) of that section to be determined by an apportionment and no apportionment has been made by the county court, the valuation officer or, on appeal, any court or arbitrator concerned, shall himself or themselves make the necessary apportionment for the purposes of this subsection;
- (ii) if the dwelling-house has not been separately assessed and does not form part of some other property which has been separately assessed, the valuation officer, court or arbitrator shall treat the dwelling-house as being, or as not being, a small dwelling-house according as the net annual value thereof, calculated as if it were a small dwelling-house, does or does not exceed, in the case of a dwelling-house in the Metropolitan Police District or the City of London, one hundred pounds and, in any other case, seventy-five pounds.

Meaning of "hypothetical 1938 cost of construction".

- (1) References in this Part of this Act to the hypothetical 1938 cost of construction of a dwelling-house or building shall be construed in accordance with the provisions of this section.
- (2) The Minister shall prepare, for each rating area, after consultation with the rating authority for the area, a statement which—
 - (a) embodies specifications, set out in such detail as he thinks fit, of houses and buildings of such types as he thinks fit; and
 - (b) determines, in relation to each specification, the sum which is to be taken for the purposes of this section as the 1938 cost of constructing a house or building conforming to that specification.
- (3) In compiling the said statements, the Minister shall be guided by the costs actually incurred by local authorities in either or both of the years nineteen hundred and thirty-seven and nineteen hundred and thirty-eight in constructing houses and buildings either in the rating area in question or in nearby comparable rating areas, but nothing in this subsection shall be construed as requiring the Minister, in selecting the specifications, to confine himself to houses and buildings of types actually constructed by local authorities in those or any other areas in those years:
 - Provided that, if the Minister is satisfied in relation to any local authority that the costs actually incurred by that authority, compared with the costs incurred by other authorities in constructing houses and buildings affording comparable accommodation, were substantially greater than they would otherwise have been by reason of exceptional circumstances existing in the rating area in question, he may for the purposes of this subsection treat those costs as being diminished by so much thereof as appears to him to be due to those exceptional circumstances.
- (4) The valuation officer, or, on appeal, any court or arbitrator concerned, shall, for the purpose of arriving at the hypothetical 1938 cost of construction of a dwelling-house or building—

- (a) assume that the cost in the year nineteen hundred and thirty-eight of constructing houses or buildings conforming with the specifications included in the statement prepared by the Minister as aforesaid for the area in which the dwelling-house or building in question is situated was in each case that which is determined in relation thereto in the statement; and
- (b) estimate on that assumption what would have been the cost in that year of constructing a dwelling-house or building similar to the particular dwelling-house or building with which the valuation officer, court or arbitrator is dealing,

and the sum so estimated shall be deemed to be the hypothetical 1938 cost of constructing the house, or building.

- (5) In making any such estimate as is required by paragraph (b) of the last preceding subsection, the valuation officer, court or arbitrator shall take into account the cost of constructing garages, outhouses and other like appurtenances, and of paving and fencing yards, courts, forecourts and other like appurtenances, but shall not take into account the cost of providing or making up roads, or the cost of bringing to the site of the house or building drainage, water, electricity or gas, or of providing shelter from hostile attack from the air.
- (6) A copy of the statement prepared by the Minister under subsection (2) of this section for any rating area shall be deposited at the offices of the rating authority for that area and shall be open to inspection during ordinary business hours, and any person shall be entitled to obtain from the rating authority a copy thereof for his own use upon payment to the authority of such fee as may be prescribed by regulations of the Minister.

77 Meaning of "hypothetical 1938 site cost ".

- (1) References in this Part of this Act to the hypothetical 1938 site cost of a dwelling-house or building shall be construed in accordance with the provisions of this section.
- (2) The Minister shall prepare, for each rating area, after consultation with the rating authority for the area, a statement—
 - (a) specifying a particular site or particular sites in or near the area; and
 - (b) determining, in relation to that site or, as the case may be, each of those sites, the sum which is to be taken as the 1938 cost of providing that site, developed as respects roads, drainage, water, electricity and gas to the extent specified in the statement.
- (3) In preparing the said statements, the Minister shall select sites actually used by local authorities, whether in the year nineteen hundred and thirty-eight or at some other time, for the purpose of erecting dwelling-houses or buildings thereon, and shall be guided as respects the sums which he determines in relation to them by the costs incurred by local authorities in the year nineteen hundred and thirty-eight, or any other comparable period, in providing the sites or other comparable sites.
- (4) The valuation officer, or, on appeal, any court or arbitrator concerned, shall, for the purpose of arriving at the hypothetical 1938 site cost of a dwelling-house or building—
 - (a) select, where necessary, that one of the sites specified in the statement prepared by the Minister as aforesaid for the area in which the dwelling-house or building is situate which appears most appropriate; and
 - (b) starting from the assumption that the cost in the year nineteen hundred and thirty-eight of providing the site, or the selected one of the sites, specified

in the statement, developed as respects the matters aforesaid to the extent specified therein, would have been that which is determined in the statement, estimate what would have been the cost in that year of providing the site which, or part of which, is occupied by the particular dwelling-house or building with which the valuation officer, court or arbitrator is dealing, developed as respects the matters aforesaid to the extent to which it is in fact developed; and ".

(c) where part only of the site the cost of which is estimated under paragraph (b) of this subsection is occupied by the particular dwelling-house or building with which the valuation officer, court or arbitrator is dealing, estimate the part of that cost which should properly be ascribed to the actual site of the said dwelling-house or building,

and the sum estimated under paragraph (b) or, as the case may be, paragraph (c) of this subsection shall be deemed to be the hypothetical 1938 site cost of the house or building:

Provided that if the cost estimated under paragraph (b) of this subsection exceeds fifteen hundred pounds per acre, the excess over fifteen hundred pounds per acre shall be disregarded, and the estimate, if any, under paragraph (c) thereof shall be made accordingly.

- (5) References in the last preceding subsection to the site or the part of the site which is occupied by the particular dwelling-house or building or to the actual site of the particular dwelling-house Or building include references to land occupied by garages, outhouses, gardens, yards, courts, forecourts and other like appurtenances forming part of the hereditament.
- (6) A copy of the statement prepared by the Minister under subsection (2) of this section for any rating area shall be deposited at the offices of the rating authority for that area and shall be open to inspection during ordinary business hours, and any person shall be entitled to obtain from the rating authority a copy thereof for his own is upon payment to the authority of such fee as may be prescribed by regulations of the Minister.

78 Post-1918 local authority or housing association dwelling-houses, other than flats and maisonettes.

- (1) Subject to the provisions of this section, the gross value of a post-1918 local authority or housing association dwelling-house, not being a flat or maisonette, shall be five per cent. of the hypothetical 1938 cost of construction of the dwelling-house plus five per cent. of the hypothetical 1938 site cost thereof.
- (2) Where the state of repair or amenities of such a dwelling-house as aforesaid or the amenities of its surroundings are not as good as those of the majority of comparable dwelling-houses in the locality, being dwelling-houses to which this section applies, the gross value thereof shall be the amount ascertained under subsection (1) of this section diminished by such amount as may be just:

Provided that any factor affecting the amenities of the dwelling-house or its surroundings shall not be taken into account under this subsection in so far as it has already affected the hypothetical 1938 cost of construction of the dwelling-house or the hypothetical 1938 site cost thereof.

79 Post-1918 local authority or housing association flats or maisonettes.

- (1) Subject to the provisions of this section, the gross value of a post-1918 local authority or housing association dwelling-house, being a flat or maisonette, shall be ascertained by reference to the sum of—
 - (a) the hypothetical 1938 cost of construction of the building of which the flat or maisonette forms part; and
 - (b) the hypothetical 1938 site cost of that building,

and shall be five per cent. of so much of that sum as appears, on a just apportionment, to be properly attributable to the flat or maisonette.

(2) Where the amenities of the surroundings of the said building are not as good as in the case of the majority of the buildings in the locality which consist of or contain post-1918 local authority or housing association dwelling-houses (whether flats or maisonettes or not) comparable to the flats or maisonettes contained in the first-mentioned building, the sum referred to in subsection (1) of this section shall be reduced by such amount as may be just:

Provided that any factor affecting the amenities of the surroundings of the building shall not be taken into account under this subsection in so far as it has already affected the hypothetical 1938 cost of construction of the building or the hypothetical 1938 site cost thereof.

- (3) Where the building has been destroyed in part, the hypothetical 1938 cost of the construction thereof shall be ascertained, and the apportionment referred to, in subsection (1) of this section shall be made, as if the destroyed part was still in existence.
- (4) Where the state of repair or amenities of the flat or maisonette itself are not as good as those of the majority of comparable post-1918 local authority or housing association dwelling-houses in the locality (whether flats or maisonettes or not), the gross value of the flat or maisonette shall be the amount ascertained under the previous provisions of this section diminished by such amount as may be just:

Provided that the said state of repair, and any other factor affecting the amenities, shall not be taken into account under this subsection in so far as it has already affected the hypothetical 1938 cost of construction of the building or the hypothetical 1938 site cost thereof, or has already been taken into account in making the apportionment referred to in subsection (1) of this section.

80 Other small post-1918 dwelling-houses, except flats and maisonettes.

- (1) Subject to the provisions of this section, the gross value of any small post-1918 dwelling-house which is neither a local authority or housing association dwelling-house nor a flat or maisonette shall be five per cent. of the hypothetical 1938 cost of construction of the dwelling-house plus five per cent. of the value of the site on the first day of April, nineteen hundred and forty-nine, estimated on the basis—
 - (a) that all buildings have been removed therefrom;
 - (b) that there is no impediment (whether of a legal nature or not) to the use of the site for the construction thereon of a dwelling-house of the same general character and dimensions as the existing dwelling-house and with foundations occupying the whole, or, at the option of the builder, any part of, the ground occupied by the buildings of the existing dwelling-house; and

- (c) that any permission required by any statutory provision for that use of the site will be forthcoming unconditionally, and in particular, in the case of a permission under the enactments relating to town and country planning, will be forthcoming without the imposition of any development charge.
- (2) If the state of repair or amenities of the dwelling-house are not as good as those of the majority of comparable dwelling-houses in the locality, being dwelling-houses to which this section applies, the gross value of the dwelling-house shall be the amount ascertained under the preceding provisions of this section diminished by such amount as may be just.

81 Adjustment for adaptations for business purposes.

Where any part of a dwelling-house, being a dwelling-house to which one of the three last preceding sections applies, has been specially constructed or adapted for use for the purposes of any trade, business or profession, the gross value thereof, as ascertained under the relevant preceding provisions of this Part of this Act, shall be increased by such amount, if any, as may be just, having regard to any extra annual value for the time being conferred on the dwelling-house by the said special construction or adaptation thereof:

Provided that, where the dwelling-house is a flat or maisonette, any special construction or adaptation thereof shall only be taken into account under this section if and in so far as it has not already affected the apportionment required to be made of ;the hypothetical 1938 cost, of construction, and the hypothetical 1938 site cost, of the building of which the flat or maisonette forms part.

Other cases.

Gross value of other dwelling-houses.

- (1) Subject to the provisions of this section, the gross Value of any dwelling-house the gross value of which is not ascertainable under any of the preceding provisions of this Part of this Act shall be estimated by reference to the rents for comparable dwelling-houses in the locality, being dwelling-houses to which this section applies, which were being paid on the thirty-first day of August, nineteen hundred and thirty-nine, under lettings in force at that date, whenever made.
- (2) For the purposes of this section account shall, subject to the provisions of subsection (5) of this section', only be taken of rents charged under lettings where the landlord undertakes to bear the cost of the repairs and insurance and the other expenses, if any, necessary to maintain the dwelling-house in a state to command the rent.
- (3) Where, under any such letting—
 - (a) the landlord undertakes any further obligation; or
 - (b) the tenant does not undertake to pay all the usual tenant's rates and taxes,

the rent payable on that letting shall be adjusted, before being taken into account under subsection (1) of this section, by deducting therefrom sums representing the cost to the landlord of any services provided by him to fulfil any such obligation (exclusive of profit) and the burden otherwise falling on him by reason of his undertaking any such obligation or by reason of the tenant not undertaking to pay all the usual tenant's rates and taxes:

Provided that the said cost and the said burden shall be estimated by reference to the levels of costs prevailing in the year nineteen hundred and thirty-eight.

- (4) Where, under any such letting as is referred to in subsection (2) of this section, the rent charged is less than it might have been expected to be but for the fact that the letting is to a servant of the landlord, the rent payable on that letting shall, in addition to any adjustment under the last preceding subsection, be adjusted, before being taken into account under subsection (1) of this section,' by making such addition thereto as may be reasonable.
- (5) Where, under any letting, the landlord undertakes to bear the cost of insurance and the other expenses, if any, necessary to maintain the dwelling-house in a state to command the rent, other than expenses of repair, and also undertakes to bear the cost of some, but not all, of the repairs necessary to maintain the dwelling-house as aforesaid, the rent payable under that letting shall be adjusted by adding thereto a sum representing the estimated cost of the said repairs so far as not undertaken to be borne by the landlord, and the rent, as so adjusted and, if need be, as further adjusted under subsection (3) of this section or under the last preceding subsection, shall be taken into account for the purposes of this section as if it were rent charged under such a letting as is mentioned in subsection (2) of this section:

Provided that the said cost shall be estimated by reference to the levels of cost prevailing in the year nineteen hundred and thirty-eight.

- (6) In estimating the gross value of any dwelling-house in accordance with the provisions of this section, all necessary allowances shall be made for differences between the dwelling-houses which are taken into consideration.
- (7) If, owing to the lack of comparable dwelling-houses actually the subject of lettings at the end of August, nineteen hundred and thirty-nine, it is not possible to arrive at the gross value of a dwelling-house in accordance with the preceding provisions of this section, or if the dwelling-house is one to which section seventy-two of the Local Government Act, 1929 (which relates to agricultural dwelling-houses) applies, the gross value thereof shall be estimated as if this Part of this Act had not been passed, except that regard shall be had to the levels of values prevailing in the year nineteen hundred and thirty-eight instead of to the levels of values prevailing for the time being:

Provided that where the gross value falls to be ascertained by reference to a rent (whether actual or hypothetical) the amount of which is referable in part to services provided by the landlord, the amount falling to be deducted from that rent, in ascertaining the gross value, as being the amount referable to the provision of those services shall be estimated by reference to the actual, or, as the case may be, the hypothetical, cost to the landlord of providing those services, exclusive of profit.

Deductions from gross value.

83 Deductions from gross value in certain cases.

- (1) Subject to the provisions of this section, subsections (i) to (3) of section two of the Rating and Valuation Act, 1928 (which provide increased scales of deduction in arriving at the rateable value of certain houses and buildings) shall apply in relation to the making and alteration of—
 - (a) the first valuation lists made after the passing of this Act; and

(b) such subsequent valuation lists, if any, as may be prescribed by regulations of the Minister,

as they apply in relation to the valuation lists specified in those subsections.

- (2) The Minister may by order provide that, in the case of hereditaments of such classes as may be specified in the order, being hereditaments consisting of houses or buildings without land other than gardens, the deduction or maximum deduction to be made from the gross annual value for the purpose of arriving at the net annual value shall, instead of being ascertained by reference to Part I of the Second Schedule to the Rating and Valuation Act, 1925, or by reference to the Third Schedule to the Valuation (Metropolis) Act, 1869, as the case may be, be such as may be specified in the order in relation to those classes respectively.
- (3) An order under the last preceding subsection may be revoked or varied by a subsequent order of the Minister.
- (4) Before any order is made under subsection (2) or subsection (3) of this section, a draft thereof shall be laid before each House of Parliament, and the order shall not be made until approved by resolution of each House.

Extent of Part IV.

84 Extent of Part IV.

This Part of this Act shall not extend to Scotland.

PART V

RATING OF TRANSPORT AND ELECTRICITY AUTHORITIES.

General.

85 Railway or canal hereditaments and electricity hereditaments not to be rated.

- (1) Save as is otherwise provided in this Part of this Act, no premises which are or form part of either—
 - (a) a railway or canal hereditament (as defined for the purposes of this Part of this Act); or
 - (b) a hereditament occupied by the British Electricity Authority, an Area Electricity Board or the North of Scotland Hydro-Electric Board,

shall be liable to be rated or be included in any valuation list or in any rate, and the British Transport Commission, the British Electricity Authority and the North of Scotland Hydro-Electric Board shall, in the year 1948-49 and all subsequent years, make such payments for the benefit of local authorities as are provided for by the subsequent provisions of this Part of this Act in lieu of the rates which would, apart from the provisions of this Part of this Act, be payable to rating authorities in respect of those hereditaments.

(2) Where any lands and heritages in Scotland are occupied by the British Transport Commission, the British Electricity Authority, the North of Scotland Hydro-Electric Board or an Area Electricity Board, and are owned by some other person, nothing in

this Part of this Act shall relieve that person from his liability to pay rates in respect of his ownership of those lands and heritages, and the value for the purpose of. such rates of those lands and heritages shall be ascertained and fixed by the assessor of the county or burgh within which they are situated and not by the Assessor of Public Undertakings (Scotland) and shall be entered in the valuation roll for that county or burgh.

For the purposes of this Act or of any apportionment among rating authorities or of any requisition to a rating authority, the rateable value of any such lands and heritages as aforesaid shall be taken to be such sum as bears to the rateable value entered in the valuation roll the same proportion as that part of the county or burgh rate as the case may be which is payable by owners only bears to the whole of that rate.

Railways and Canals; rating provisions.

86 Definition of railway or canal hereditament.

(1) In this Part of this Act, except where the contrary is expressly provided, the expression "railway or canal hereditament" means a hereditament occupied for any of the purposes of the British Transport Commission specified in subsection (2) of this section:

Provided that no premises occupied as a dwelling-house, hotel or place of public refreshment, or so let out as to be capable of separate assessment, shall be deemed to be, or to form part of, a railway or canal hereditament.

- (2) The purposes referred to in subsection (1) of this section (elsewhere in this Act referred to as "non-rateable purposes") are—
 - (a) all purposes of the parts of the undertaking of the Commission which are concerned with the carriage of goods or passengers by rail or inland waterway or the provision of facilities for traffic by inland waterway; and
 - (b) all purposes of any parts of their undertaking which are subsidiary or incidental to any such part as aforesaid, not being parts thereof concerned with road transport, sea transport or harbours or parts thereof subsidiary or incidental to the parts thereof concerned with road transport, sea transport or harbours:

Provided that—

- (i) services performed by the Commission in connection with the collection and delivery of parcels, goods or merchandise conveyed or to be conveyed by rail or inland waterway shall be deemed for the purposes of this subsection to be performed in carrying on -a part of the Commission's undertaking concerned with the carriage of goods by rail or inland waterway and not in carrying on a part of their undertaking concerned with road transport; and
- (ii) where a hereditament is occupied mainly for non-rateable purposes as defined by the preceding provisions of this section, and partly for the purposes of the central direction and control of the affairs of the Commission, the lastmentioned purposes shall be deemed for the purposes of this Part of this Act to be non-rateable purposes.
- (3) In this section, the expression "harbour "has the same meaning as in the Transport Act, 1947, and the expression "road transport "includes transport by a light railway or tramway, if the light railway or tramway is laid wholly or mainly along a public highway and is used wholly or mainly for the carriage of passengers.

87 Railway or canal hereditaments partly used for other purposes.

- (1) Where a railway or canal hereditament is occupied partly for non-rateable purposes and partly for other purposes—
 - (a) the hereditament shall not, by virtue of the preceding provisions of this Part of this Act, be exempt from liability to be rated and from inclusion in any valuation list or in any rate; but
 - (b) there shall be ascribed to the hereditament such net annual value as may be just having regard to the extent to which it is occupied for those other purposes; and
 - (c) the deductions, if any, to be made from the net annual value in arriving at the rateable value shall be calculated with regard only to those other purposes.
- (2) Where by or under any enactment the amount of any water rate in England or Wales is to be determined by reference to the gross value or net annual value of any property as appearing in the valuation list for the time being in force, then, if the property in question is or forms part of a hereditament to which subsection (1) of this section applies, the value thereof for the purposes of that water rate shall not be determined by reference to the said gross value or the said net annual value but shall be determined in the event of any dispute by the county court for the county court district in which the property in question is situated.
- (3) The power to make; orders conferred by subsection (2) of section forty-nine of this Act (which enables the Lord Chancellor to combine county court district or direct that one county court district shall be included in another county court district for the purposes of that section) shall include power to make-orders in relation to the purposes of this subsection, and the said subsection (2) shall have effect accordingly.

88 Repeal of certain provisions of Railways (Valuation for Rating) Act, 1930, &c.

- (1) The provisions of the Railways (Valuation for Rating) Act, 1930, specified in Part III of the Second Schedule to this Act and the enactments amending or applying that Act shall cease to have effect, and the Railway Assessment Authority and the Anglo-Scottish Railways Assessment Authority shall cease to exist.
- (2) Any documents or other property of the said Authorities shall be disposed of in such manner as the Minister may direct, and any liabilities of the said Authorities, and any sum payable by the Minister under any provision of this Act by way of compensation to any officer or servant of either of those Authorities, shall be defrayed out of such payments falling to be made under this Part of this Act for the benefit of local authorities in England and Wales as the Minister may direct:

Provided that—

- (a) as respects documents or other property of the Anglo Scottish Railways Assessment Authority, the powers conferred by this subsection on the Minister shall be exercised only with the consent of the Secretary of State; and
- (b) such part as the Minister and the Secretary of State, acting jointly, may direct of the liabilities of, and of any sums payable by way of compensation to any officer or servant of, the Anglo-Scottish Railways Assessment Authority shall be defrayed by the British Transport Commission (as successors to the railway companies referred to in subsection (8) of section twenty-two of the Railways (Valuation for Rating) Act, 1930).

89 Commencement of provisions as to railway or canal hereditaments and transitional provisions.

- (1) The provisions of this Part of this Act, so far as they relate to railway or canal hereditaments, the repeals in the Railways (Valuation for Rating) Act, 1930, the repeal of the enactments amending or applying that Act, and the abolition of the authorities referred to in that Act, shall (subject to the provisions of the next succeeding subsection) come into operation on the first day of April, nineteen hundred and forty-eight.
- (2) The following provisions of this subsection shall have effect as from the passing of this Act, that is to say—
 - (a) the railway valuation roll for the fourth quinquennial period under the Railways (Valuation for Rating) Act, 1930 and the London Passenger Transport valuation roll for the third quinquennial period under the said Act as applied by the London Passenger Transport (Valuation for Rating) Scheme, 1935, shall not be completed; and
 - (b) any part of such a roll for either of the periods aforesaid which has been completed shall be deemed never to have come into force; and
 - (c) any alteration made in any valuation list by way of substituting for values or other particulars appearing in that list values or other particulars entered in any such part of a roll as aforesaid shall be deemed never to have been made; and
 - (d) any valuation list altered as aforesaid, and any rate made, whether before or after the passing of this Act, in accordance with that list as so altered, shall be corrected accordingly; and
 - (e) where the preceding provisions of this subsection affect the amount of any rate levied in respect of any hereditament in accordance with any such list, the difference, if too much has been paid, shall be repaid or allowed, or, if too little has been paid, shall be paid and may be recovered as if it were arrears of the rate,

and any reference in the subsequent provisions of this section to a valuation list shall be construed, in relation to a valuation list which is required by this subsection to be corrected, as a reference to the list as so corrected.

- (3) Until other provision is made under Part III of this Act, either by the preparation of new valuation lists or by the alteration of existing lists, the hereditaments in England and Wales which, on the thirty-first day of March, nineteen hundred and forty-eight, are shewn in the valuation lists as railway hereditaments within the meaning of the Railways (Valuation for Rating) Act, 1930, or as transport hereditaments within the meaning of that Act as applied by a scheme under section ninety-two of the London Passenger Transport Act, 1933, or as freight transport hereditaments used wholly or partly for railway transport purposes or canal transport purposes and occupied by the British Transport Commission or one of the bodies specified in the Third Schedule to the Transport Act, 1947, shall, unless—
 - (a) they are shown in the said lists on that date as freight transport hereditaments used wholly for dock purposes; or
 - (b) they appear from the said lists on that date to be hereditaments used wholly for tramway or trolley-bus purposes of that part of the British Transport Commission's undertaking which corresponds to the undertaking of the London Passenger Transport Board,

be deemed to be railway or canal hereditaments for the purposes of this Part of this Act:

Provided that this subsection shall have effect subject to the provisions of the next succeeding section.

- (4) The hereditaments which, under subsection (3) of this section, are to be deemed to be railway or canal hereditaments shall be dealt with as follows in the lists, that is to say—
 - (a) all those hereditaments, other than such thereof as are shown in the lists as freight transport hereditaments used partly for dock purposes or as appear from the lists to be used partly for tramway or trolley-bus purposes of that part of the British Transport Commission's undertaking which corresponds to the undertaking of the London Passenger Transport Board, shall be omitted from the lists; and
 - (b) the net annual values of those of the said hereditaments which are not so omitted shall be the net annual values shown in the lists on that date as attributable to dock purposes, or the said tramway or trolley-bus purposes, as the case may be,

and it shall be the duty of all assessment committees to cause to be made, on the said first day of April, or as soon as may be thereafter, all such alterations in the valuation lists as are necessary to give effect to the provisions of this subsection, including alterations of totals of values, and the said alterations, when made, shall have effect as from the said first day of April.

- (5) Save as provided in the preceding provisions of this section, and without prejudice to the provisions of the next following subsection, no alteration shall be made in any valuation list—
 - (a) so far as it relates to any hereditament in England or Wales which is by virtue of subsection (3) of this section to be deemed to be a railway or canal hereditament; or
 - (b) for the purpose of securing that any other hereditament in England or Wales is treated as or as part of a railway or canal hereditament,

until the provisions of Part III of this Act relating to the alteration of valuation lists by means of proposals made by or served on valuation officers have come into force.

(6) Save as provided in the preceding provisions of this section, no alteration shall be made in any valuation list in force at the date of the passing of this Act so far as that list relates to any hereditament in England or Wales which, on the thirty-first day of March, nineteen hundred and forty-eight, is shown in the valuation list as a railway hereditament within the meaning of the Railways (Valuation for Rating) Act, 1930, or as a transport hereditament within the meaning of that Act as applied by a scheme under section ninety-two of the London Passenger Transport Act, 1933, or as a freight transport hereditament used wholly or partly for railway transport purposes or canal transport purposes and occupied by the British Transport Commission or one of the bodies mentioned in the Third Schedule to the Transport Act, 1947:

Provided that nothing in this subsection shall—

- (a) affect any new list made under Part III of this Act; or
- (b) prevent an alteration in a list in force at the date of the passing of this Act being made under and in accordance with the provisions of the said Part III by means of a proposal made by or served on a valuation officer where the ground of the proposal is that the hereditament ought to be but is not, or ought not to be but is, treated as a railway or canal hereditament under this Part of this Act, or that the value thereof has been affected since the first day of April, nineteen hundred and forty-eight by the making of structural alterations or by

- the total or partial destruction of any building or other erection by fire or any other physical cause; or
- (c) prejudice the operation of the next succeeding section.
- (7) Where an alteration is made in the valuation list under subsection (4) of this section, the rating authority shall, where necessary, make the corresponding amendment in any rate made in respect of a period beginning on or after the said first day of April, and the amendment shall have effect as from the beginning of the said period.

Hereditaments shown as railway hereditaments, &c, but not in fact occupied by British Transport Commission.

- (1) Where, on the thirty-first day of March, nineteen hundred and forty-eight, the whole or any part of a hereditament which is shown in any valuation list in force at the said date as a railway hereditament within the meaning of the Railways (Valuation for Rating) Act, 1930, or as a transport hereditament within the meaning of that Act as applied by a scheme under section ninety-two of the London Passenger Transport Act, 1933, is in the occupation of some person other than the British Transport Commission, such amendments may be made of the valuation list (by way of proposal under Part III of this Act, of proposal under the Rating and Valuation Act, 1925, or of provisional or supplemental list, according as may be appropriate) as are necessary to secure that that hereditament or, as the case may be, that part thereof, appears as a separate hereditament in the list, as if it had not been shown in the valuation list as being, or forming part of, a railway hereditament or a transport hereditament.
- (2) For the purpose of the liability of any person (other than the British Transport Commission) to rates, an amendment made under this section shall, in relation to any rate (including any rate for a period which has already elapsed when the amendment is made), have effect as from the beginning of the quinquennial period under the Railways (Valuation for Rating) Act, 1930 (or, as the case may be, under that Act as applied by the London Passenger Transport (Valuation for Rating) Scheme, 1935) current at the date of the passing of this Act or as from the date on which the hereditament ceased to be in the occupation of the British Transport Commission or, as the case may be, the relevant body specified in the Third Schedule to the Transport Act, 1947, whichever is the later date; and the amount underpaid shall be paid and may be recovered as if it were arrears of the rate.

Electricity; rating provisions,.

91 Dwelling-houses of electricity authorities and boards to remain rateable.

So much of this Act as provides that premises which are or form part of a hereditament occupied by the British Electricity Authority, an Area Electricity Board or the North of Scotland Hydro-Electric Board shall not be liable to be rated or to be included in any valuation list or in any rate shall not apply to premises used as a dwelling-house.

92 Commencement of provisions as to electricity hereditaments and transitional provisions.

(1) The provisions of this Part of this Act, so far as they relate to hereditaments occupied by the British Electricity Authority, an Area Electricity Board or the North of Scotland

Hydro-Electric Board," shall come into operation on the first day of April, nineteen hundred and forty-eight.

- (2) If the vesting date for the purposes of the Electricity Act, 1947, is after the said first day of April, the like consequences shall ensue under this Part of this Act as respects hereditaments which, on the vesting date, are occupied by the British Electricity Authority, an Area Electricity Board or the North of Scotland Hydro-Electric Board and were, at any time on or after the said first day of April, occupied by a body to whom Part II of that Act applies as would have ensued if the occupation thereof by the said body had been occupation by the said Authority or Board
- (3) It shall be the duty of all assessment committees to cause to be made, on or as soon as may be after the said first day of April, or, if the said vesting date is subsequent to the said first day of April, on or as soon as may be after the said vesting date, all such alterations of the valuation lists as are necessary to secure that no hereditament in England or Wales occupied on the said vesting date by the British Electricity Authority or an Area Electricity Board, other than any hereditament appearing from the valuation list to be used as a dwelling-house, remains in the said lists, and any consequential alterations of totals of values, and the said alterations, when made, shall have effect as from the said first day of April:

Provided that every assessment committee shall, for the purposes of this subsection, assume—

- (a) that all hereditaments shown in the valuation lists as in force on the said vesting date as occupied by a body to whom Part II of the Electricity Act, 1947, applies, other than a local authority or a composite company as defined in section seventeen of the said Act, were occupied on the said vesting date by the British Electricity Authority or an Area Electricity Board; and
- (b) that of the hereditaments shown in the lists as in force on the' said vesting date as occupied by any such body as aforesaid, being a local authority or such a composite company as aforesaid, such and such only as are specified in that behalf in notices in writing to be served on the committee by the British Electricity Authority or an Area Electricity Board are occupied on the said vesting date by the Authority or any such Board; and
- (c) that no other hereditaments not shown in the lists as in force on the said vesting date as occupied by the said Authority or any such Board were on that date so occupied.
- (4) The provisions of the last preceding subsection shall be without prejudice to the making or effect of any proposal made under the provisions of Part III of this Act relating to the alteration of valuation lists by means of proposals made by or served on valuation officers, but until the said provisions of the said Part III come into force it shall not, save as is provided in the last preceding subsection, be competent to make any alteration in the valuation lists in force in England and Wales at the date of the passing of this Act either on the ground that a hereditament contained therein ought to be omitted therefrom as being occupied by the British Electricity Authority or an Area Electricity Board, or on the ground that a hereditament which has been removed from the list under the last preceding subsection ought to be included in the list.
- (5) Where an alteration is made in the valuation list under subsection (3) of this section, the rating authority shall, where necessary, make the corresponding amendment in any rate made in respect of a period beginning on or after the said first day of April, and the amendment shall have effect as from the beginning of the said period.

Payments by British Transport Commission for benefit of local authorities.

93 Amount of payments by British Transport Commission.

- (1) The payments which are, under the preceding provisions of this Part of this Act, to be made year by year by the British Transport Commission for the benefit of local authorities shall be as follows, that is to say, the Commission—
 - (a) shall in each year make a payment for the benefit of local authorities in England and Wales; and
 - (b) shall in each year make a payment for the benefit of local authorities in Scotland
- (2) The said payments for the benefit of local authorities in' England and Wales shall—
 - (a) in the case of the year 1948-49, be a payment of the standard amount, increased by six hundred and thirty thousand pounds;
 - (b) in the case of the years 1949-50 and 1950-51, be payments of the standard amount, adjusted in accordance with the provisions of the next succeeding section for changes in the average rates levied in England and Wales;
 - (c) in the case of subsequent years, be payments of the standard amount, adjusted, in accordance with the provisions of the two next succeeding sections, for such changes as aforesaid and for changes in the circumstances of the British Transport Commission.
- (3) The said payments for the benefit of local authorities in Scotland shall—
 - (a) in the case of the year 1948-49, be payments of the standard amount;
 - (b) in the case of the years 1949-50, 1950-51, 1951-52 and 1952-53, be payments of the standard amount, adjusted in accordance with the provisions of the next succeeding section for changes in the average rates levied in Scotland;
 - (c) in the case of subsequent years, be payments of the standard amount adjusted, in accordance with the provisions of the two next succeeding sections, for such changes as aforesaid and for changes in the circumstances of the British Transport Commission.
- (4) In this section and the two next succeeding sections, the expression " the standard amount " means, in relation to a payment for the benefit of local authorities in England and Wales, the sum of one million eight hundred and ten thousand pounds, and, in relation to a payment for the benefit of local authorities in Scotland, such sum as is certified by the Secretary of State to be the estimated amount which would have been payable by way of rates in Scotland in respect of railway or canal lands and heritages for the year 1947-48 if the rateable value of such lands and heritages in that year had been based upon the cumulo yearly rent or value of railway undertakings specified in Part II of the First Schedule to the Railways (Valuation for Rating) Act, 1946.

94 Adjustments of British Transport Commission's payments for changes in the average rates.

(1) The adjustment which, under the last preceding section, is to be made for changes in the average rates levied in England and Wales, or, as the case may be, in Scotland, shall be the adjustment which results from the application of the subsequent provisions of this section.

- (2) The aggregate gross charge to rates for England and Wales or, as the case may be, for Scotland, for the year preceding the year for which the payment by the British Transport Commission in question has to be made, as ascertained and certified by the Minister or, as the case may be, the Secretary of State, shall be multiplied by two hundred and forty and divided by the rateable value for England and Wales or, as the case may be, for Scotland, for the said preceding year, as so ascertained and certified.
- (3) The results of the calculation directed to be made by subsection (2) of this section shall then be reduced or increased to the nearest whole number, by ignoring any fraction which is less than one-half and treating any other fraction as equivalent to one.
- (4) The adjustment referred to in subsection (1) of this section -is the application to the standard amount of the fraction of which the numerator is the result of the calculation directed to be made by subsection (2) of this section, reduced or increased to the nearest whole number, and the denominator is—
 - (a) in the case of a payment for the benefit of local authorities in England and Wales, the number two hundred and fourteen (being the estimated result, to the nearest whole number, of multiplying the aggregate gross charge to rates for England and Wales for the year 1947-48 by two hundred and forty and dividing the result by the rateable value for England and Wales for that year);
 - (b) in the case of a payment for the benefit of local authorities in Scotland, by the number certified by the Secretary of State to be the estimated result, to the nearest whole number, of a similar calculation as respects Scotland.

95 Adjustments for changes in the circumstances of the British Transport Commission.

- (1) The adjustment which, under the last but one preceding section, is to be made for changes in the circumstances of the British Transport Commission shall be such adjustment as may be prescribed by order of the Minister and the Secretary of State, acting jointly.
- (2) Any order made under this section may be revoked or varied by a subsequent order made thereunder.
- (3) Before any order is made under this section, a draft thereof shall be laid before each House of Parliament, and the order shall not be made until the draft has been approved by resolution of each House.

Payments by British Electricity Authority for benefit of local authorities.

96 Amount of payments by British Electricity Authority.

- (1) The payments which are, under the preceding provisions of this Part of this Act, to be made year by year by the British Electricity Authority for the benefit of local authorities shall be as follows, that is to say, the Authority—
 - (a) shall in each year make a payment for the benefit of local authorities in England and Wales; and
 - (b) shall in each year make a payment for the benefit of local authorities in Scotland with areas outside the North of Scotland District.
- (2) The said payments shall—

- (a) in the case of the year 1948-49, be payments of the standard amount;
- (b) in the case of subsequent years, be payments of the standard amount adjusted, in accordance with the provisions of the two next succeeding sections, for changes in the average rates levied in England and Wales or, as the case may be, in Scotland outside the North of Scotland District, and for changes in the amount of electricity supplied.
- (3) In this section and the two next succeeding sections, the expression " the standard amount " means, in relation to a payment for the benefit of local authorities in England and Wales, the sum of eleven million two hundred and fifty thousand pounds, and, in relation to a payment for the benefit of local authorities in Scotland, such sum as is certified by the Secretary of State to be the estimated amount which would have been payable by way of rates in Scotland outside the North of Scotland District for the year 1947-48 in respect of the lands and heritages belonging to the British Electricity Authority or an Area Electricity Board which are by virtue of this Act not liable to be rated.

97 Adjustments of British Electricity Authority's payments for changes in the average rates.

- (1) The adjustment which, under the last preceding section, is to be made for changes in the average rates levied in England and Wales shall be the same adjustment as that which falls to be made for such changes under the preceding provisions of this Part of this Act in arriving at the payments to be made by the British Transport Commission for the benefit of local authorities in England and Wales and the provisions of this Part of this Act relating to that adjustment shall, with the necessary adaptations, have effect accordingly, and in particular as if references therein to the British Transport Commission were references to the British Electricity Authority, and references to the standard amount were references to the standard amount as defined by the last preceding section.
- (2) The adjustment which, under the last preceding section, is to be made for changes in the average rates levied in Scotland outside the North of Scotland District shall, subject to the provisions of this subsection, be the same adjustment as that which falls to be made for changes in the average rates levied in Scotland under the preceding provisions of this Part of this Act in arriving at the payments to be made by the British Transport Commission for the benefit of local authorities in Scotland, and the provisions of this Part of this Act relating to that adjustment shall, with the necessary adaptations, have effect accordingly:

Provided that—

- (a) references therein to the British Transport Commission shall be construed as references to the British Electricity Authority;
- (b) references to the standard amount shall be construed as references to the standard amount as defined by the last preceding section;
- (c) references to Scotland shall be construed as references to so much of Scotland as is not within the North of Scotland District; and
- (d) for the number certified under paragraph (b) of subsection (4) of section ninety-four of this Act there shall be substituted such number as is certified by the Secretary of State to be the estimated result, to the nearest whole number, of multiplying the aggregate gross charge to rates for the year 1947-48 for so much of Scotland as is outside the North of Scotland District by two hundred

and forty and then dividing it by the rateable value for that year for so much of Scotland as is outside the said District.

98 Adjustments for changes in amount of electricity supplied.

- (1) The adjustment which, under the last but one preceding section, is to be made for changes in the amount of electricity supplied shall be the adjustment which results from the application of the subsequent provisions of this section.
- (2) The Minister of Fuel and Power shall ascertain and certify the total number of units of electricity supplied to consumers in the calendar year nineteen hundred and forty-seven by authorised undertakers as defined in section thirteen of the Electricity Act, 1947, other than undertakers with areas in the North of Scotland District.
- (3) The Minister of Fuel and Power shall then ascertain and certify the amount by which the total number of units of electricity supplied to consumers in the last calendar year ending before the beginning of the year for which the payment by the British Electricity Authority is to be made, either by that Authority or by an Area Electricity Board or by any authorised undertakers as defined in the said section thirteen other than undertakers with areas in the North of Scotland District, exceeds or falls short of the number ascertained under subsection (2) of this section.
- (4) The adjustment referred to in subsection (1) of this section is the application to the standard amount (as adjusted under the last preceding section) of the fraction of which—
 - (a) the numerator is the number ascertained and certified under subsection (2) of this section increased by one-fifth of the excess or, as the case may be, decreased by one-fifth of the deficiency, ascertained and certified under subsection (3) of this section; and
 - (b) the denominator is the number ascertained and certified under the said subsection (2).
- (5) References in this section to units of electricity supplied to consumers shall be construed as references to—
 - (a) all the units of electricity supplied otherwise than to the British Electricity Authority, an Area Electricity Board, the North of Scotland Hydrb-Electric Board or any authorised undertakers as defined in section thirteen of the Electricity Act, 1947; plus
 - (b) forty-five per cent. of the units of electricity (if any) supplied to the North of Scotland Hydro-Electric Board or to any authorised undertakers (as defined in the said section thirteen) with areas in the North of Scotland District; minus
 - (c) forty-five per cent. of the units of electricity (if any) received from the North of Scotland Hydro-Electric Board or from any. authorised undertakers (as defined in the said section thirteen) with areas in the North of Scotland District.

Payments by North of Scotland Hydro-Electric Board for benefit of local authorities.

99 Amount of payments by Hydro-Electric Board.

(1) The payments which are under the preceding provisions of this Part of this Act to be made year by year by the North of Scotland Hydro-Electric Board (hereafter in

this section referred to as " the Board ") for the benefit of local authorities shall be payments for the benefit of local authorities with areas in the North of Scotland District and shall—

- (a) in the case of the year 1948-49, be a payment of= the standard amount;
- (b) in the case of any subsequent year, be a payment of the standard amount adjusted in accordance with the provisions of the two next succeeding subsections for changes in the average rates in the North of Scotland District and for changes in the amount of electricity supplied.

In this and the two next succeeding subsections "the standard amount" means such sum as is certified by the Secretary of State to be the estimated amount payable by way of rates for the year 1947-48 in respect of lands and heritages which form part of the undertaking of the North of Scotland Hydro-Electric Board, or which are to be transferred to that Board by the Electricity Act, 1947, and which in either case are by virtue of this Act not liable to be rated.

- (2) The adjustment which, under the last preceding subsection, is to be made for changes in the average rates levied in the North of Scotland District shall be the adjustment which results from the application of the following provisions:—
 - (a) the aggregate gross charge to rates for the said District for the year preceding the year for which the payment by the Board in question has to be made, as ascertained and certified by the Secretary of State, shall be multiplied by two hundred and forty and then divided by the rateable value for the said District for the said preceding year as so ascertained and certified;
 - (b) the results of the calculation directed to be made by paragraph (a) of this subsection shall then be reduced or increased to the nearest whole number by ignoring any fraction which is less than one-half and treating any other fraction as equivalent to one;
 - (c) the adjustment to be made as aforesaid is the application to the standard amount of the fraction of which the numerator is the result of the calculation directed to be made by paragraph (a) of this subsection reduced or increased to the nearest whole number, and the denominator is such number as is certified by the Secretary of State to be the estimated result, to the nearest whole number, of multiplying the aggregate gross charge to rates for the year 1947-48 for the North of Scotland District by two hundred and forty and then dividing it by the rateable value for that year for that District.
- (3) The adjustment which under subsection (1) of this section is to be made for changes in the amount of electricity supplied shall be the adjustment which results from the application of the following provisions,:—
 - (a) the Minister of Fuel and Power shall ascertain and certify the total number of units of electricity supplied to consumers in the calendar year nineteen hundred and forty-seven by authorised undertakers (as defined in section thirteen of the Electricity Act, 1947) with areas in the North of Scotland District:
 - (b) the Minister of Fuel and Power shall then ascertain and certify the amount by which the total number of units of electricity supplied to consumers in the last calendar year ending before the beginning of the year for which the payment by the Board is to be made either by the Board or by any such authorised undertakers as aforesaid exceeds or falls short of the number ascertained under paragraph (a) of this subsection;

- (c) the adjustment to be made as aforesaid is the application to the standard amount (as adjusted under the last, preceding subsection) of the fraction of which
 - (i) the numerator is the number ascertained and certified under paragraph (a) of this subsection increased by one-fifth of the excess or, as the case may be, decreased by one-fifth of the deficiency ascertained and certified under paragraph (b) of this subsection; and
 - (ii) the denominator is the number ascertained and certified under the said paragraph (a).
- (4) References in this section to units of electricity supplied to consumers shall be construed as references to—
 - (a) all the units of electricity supplied otherwise than to the Board, the British Electricity Authority, an Area Electricity Board or to any authorised undertakers as defined in section thirteen of the Electricity Act, 1947; plus
 - (b) forty-five per cent. of the units of electricity (if any) supplied to the British Electricity Authority or any Area Electricity Board or any authorised undertakers (as defined in the said section thirteen) with areas outside the North of Scotland District; minus
 - (c) forty-five per cent. of the units of electricity (if any) received from the British Electricity Authority or any Area Electricity Board or any authorised undertakers (as defined in the said section thirteen) with areas outside the North of Scotland District.
- (5) The Secretary of State may at any time review the operation of the provisions of this- section and may by order make such modifications thereof as appear to him to be proper, and any order made under this subsection may be revoked or varied by a subsequent order made thereunder:

Provided that before any order is made under this subsection a draft thereof shall be laid before each House of Parliament and the order shall not be made until the draft has been approved by resolution of each House.

General provision as to payments for benefit of local authorities.

100 Provision as to making and division of payments for benefit of local authorities.

- (1) The sums falling to be paid under the preceding provisions of this Part of this Act for the benefit of local authorities in England and Wales shall be paid to the Minister, and the sums falling to be paid under the said provisions for the benefit of local authorities in Scotland shall be paid to the Secretary of State.
- (2) The sums so paid to the Minister for any year shall, subject to the provisions of this Part of this Act relating to liabilities of the Railway Assessment Authority and the Anglo-Scottish Railways Assessment Authority, be distributed by him, at such times as he may determine, in the manner following, that is to say—
 - (a) the sums shall first be allocated among the rating authorities in England and Wales in proportion to the rateable values for their respective areas for that year.
 - (b) in the case of the council of a county borough, the amount so allocated to that council shall be paid to that council;

- (c) in the case of any other rating authority, the amount so allocated to that authority shall be paid as to one-third thereof to that authority and as to twothirds thereof to the council of the county of which the area of that authority forms part.
- (3) The sums so paid to the Secretary of State for any year shall be distributed by him according to their respective rateable valuations among the rating authorities—
 - (a) throughout Scotland;
 - (b) in that part of Scotland which is not included in the North of Scotland District; and
 - (c) in the said District,

according as the said sums represent sums paid to the Secretary of State by the British Transport Commission, the British Electricity Authority and the North of Scotland Hydro-Electric Board.

101 Application of payments under Part V to councils in Scotland.

All sums received under this Part of this Act by the county. council of a county in Scotland shall be applied in meeting the expenditure on all purposes for which the council exercise functions throughout the landward area only, and all sums so received, by the town council of a burgh in Scotland shall be applied proportionately towards meeting the expenditure which, but for the said sums, would be defrayed out of those portions of the burgh rate as are respectively payable—

- (a) by occupiers and owners in equal proportions j
- (b) wholly by owners; and
- (c) wholly by occupiers,

102 Treatment of payments for benefit of local authorities.

- (1) Any payments made under this Part of this Act by the British Transport Commission, the British Electricity Authority or the North of Scotland Hydro-Electric Board shall, if and so far as it is so prescribed, be taken into account for any purposes of this or any other Act as if they were paid on account of rates, and in computing the product of a penny rate, but, save as aforesaid, shall not be deemed to be payments on account of rates.
- (2) Where, under any statutory provision other than this Act, any amount falls to be calculated by reference to the rateable value for any area, the Minister or, as respects Scotland, the Secretary of State, may by regulations provide that, for the purposes of that statutory provision, the rateable value for the area of any local authority who receive any payment from the sums paid for the benefit of local authorities under this part of this Act shall be deemed to be increased by an amount calculated, by reference to the payments so made to that authority, in such manner as may be prescribed by the regulations.

103 Power of British Electricity Authority to require contributions from Area Electricity Boards.

Section forty-one of the Electricity Act, 1947 (which enables the British Electricity Authority to require Area Electricity Boards to contribute towards the satisfaction of certain obligations of the Authority) shall have effect in relation to the obligation imposed by this Part of this Act on that Authority to make payments for the benefit

of local authorities, and accordingly in subsection (1) of that section the word " or " where it occurs at the end of paragraph (c) shall be omitted and after paragraph (d) there shall be inserted the words—

"or

(e) the making of payments under Part V of the Local Government Act, 1948, for the benefit of local authorities".

Miscellaneous.

104 Stabilisation of payments by British Transport Commission to Railway Freight Rebates Fund.

- (1) The sums to be paid by the British Transport Commission and the bodies mentioned in Part I of the Third Schedule to the Transport Act, 1947, to the Railway Freight Rebates Fund under paragraph 2 of Part I of the Eleventh Schedule to the Local Government Act, 1929, shall, in the case of the year ending with the thirtieth day of September, nineteen hundred and forty-eight, be four million four hundred and twenty-five thousand pounds, and, in the case of each subsequent year, be three million four hundred and seventy-five thousand pounds, and references to the estimated rate relief and the actual rate relief in any year shall, in relation to those years, be construed accordingly.
- (2) If, in the first of the said years, the amounts paid before the passing of this Act under the said paragraph 2 exceed or fall short of the amounts which would have been paid if this section had been in force at the beginning of that year, a sum equal to the difference shall on the passing of this Act be paid by way of adjustment out of the Fund to the British Transport Commission or by the British Transport Commission to the Fund, as the case may require.
- (3) Save as provided in the preceding provisions of this section, no further payments shall be made after the passing of this Act under the said paragraph 2 either in respect of the aforesaid years or in respect of any earlier year.
- (4) Nothing in this section affects the power conferred on the Minister of Transport by section eighty-seven of the Transport Act, 1947, as respects the termination of the system of rebates provided for by the Railway Freight Rebates Enactments, 1929 to 1943, and as respects the winding up of the Railway Freight Rebates Fund.

Temporary grants by county councils to county district councils, parish councils, &c, in certain cases.

(1) The council of each county in England and Wales shall estimate in relation to each county district within the county the amount in the pound of the rate required to be levied in the district for the year 1947-48 in order to meet the expenditure of the council of that district for that year, being expenditure falling to be met out of rates levied in the district but not including expenditure incurred in meeting a precept (other than a precept from a joint authority of which the council of the district is a member) or in meeting a warrant issued under section twenty-three of the Metropolitan Police Act, 1829.

- (2) The council of the county shall then estimate the amount in the pound of the rate which would have been required to be levied in the district for the said year for the said purposes in the following circumstances, that is to say, if—
 - (a) the product of a rate of one penny in the pound for that district for that year had been diminished by a sum ascertained as follows, that is to say, by dividing by two hundred and forty an amount equal to so much of the difference between the rateable value of the hereditaments in the district on the thirty-first day of March, nineteen hundred and forty-eight, and the rateable value for the district for the year 1948-49 as is due to the coming into effect of the provisions of this Part of this Act relating to railway or canal hereditaments and hereditaments occupied by the British Electricity Authority or an Area Electricity Board; and
 - (b) the expenditure of the council of the district had been diminished by an amount equal to any sum paid to the council of the district for the benefit of that council for the year 1948-49 under the preceding provisions of this Part of this Act.
- (3) If in the case of any county district the amount estimated under subsection (2) of this section exceeds the amount estimated under subsection (1) thereof by more than twopence, the council of the county shall make to the council of that district grants for the year 1948-49 and the nine following years calculated in accordance with the provisions of this section.
- (4) The amount of the grants to be made by the council of the county shall be as follows, that is to say—
 - (a) for the year 1948-49, the grant shall be a sum equal to the product of a rate of one penny in the pound for the district, as estimated for the purposes of subsection (2) of this section, multiplied by the number of "pence in the amount by which the amount of the excess mentioned in subsection (3) of this section exceeds twopence;
 - (b) for the nine following years, the grants shall be respectively nine-tenths, four-fifths, seven-tenths, three-fifths, one-half, two-fifths, three-tenths, one-fifth and one-tenth of the grant for the year 1948-49.
- (5) Any dispute as to whether any, and if so what, grant is to be made under this section to the council of a county district shall be determined by the Minister.
- (6) The preceding provisions of this section shall apply in relation to—
 - (a) any rural parish in England or Wales having a separate parish council; and
 - (b) any group of rural parishes in England or Wales under a common parish council; and
 - (c) any rural parish in England or Wales without a separate parish council, not being a parish forming part of such a group or a parish coterminous with a rural district.

as it applies in relation to a county district, subject, however, to any necessary modifications, and in particular, in the case of such a parish as is mentioned in paragraph (c) of this subsection, to the modification that references to the council of the district shall be construed as references to the parish meeting or the representative body of the parish, as the context may require.

(7) Any payment under this section may, if the councils concerned so agree, be effected in whole or in part by making the appropriate deduction from the amount due under a precept.

- (8) This section shall apply to the council of a county in Scotland in like manner as it applies to the council of a county in England and Wales subject to the following modifications:—
 - (a) for any reference to a county district there shall be substituted a reference to a small burgh and to the landward area of a county and any reference to the council of such a district shall in relation to the landward area be construed as a reference to the county-council;
 - (b) the estimates required to be made under subsections (i) and (2) of this section shall in the case of a burgh or of the counties combined for the purposes mentioned in subsection (1) of section one hundred and eighteen of the Local Government (Scotland) Act, 1947, be made after consultation with the council of the burgh or of the separate county;
 - (c) for any reference to expenditure incurred in meeting a precept there shall be substituted a reference to expenditure on purposes for which small burghs are included in a county; for any reference to an amount due under a precept there shall be substituted a reference to a sum payable under a requisition issued under section two hundred and fourteen of the Local Government (Scotland) Act, 1947; and for the word "twopence "there shall be substituted the words "one and three-fifths pence";
 - (d) any reference to the making of grants to a council shall be construed in the case of the landward area of a county as a reference to the setting aside of a sum for behoof of the landward area;
 - (e) any reference to the landward area of a county shall be construed in the case of the aforesaid combined counties as a reference to the landward area of each of the separate counties, and the sums required to be set aside for behoof of the landward area of those separate counties shall be paid by the councils of the combined counties to the councils of the separate counties;
 - (f) the expenditure incurred by the council of a county in making grants under this section shall be deemed to be expenditure on functions for which small burghs are included in the county;
 - (g) any reference to an Area Electricity Board shall be construed as including a reference to the North of Scotland Hydro-Electric Board;
 - (h) for any reference to the Minister there shall be substituted a reference to the Secretary of State.

106 Duties of rating authorities.

Every rating authority in England and Wales shall give: effect to any directions which may from time to time be given to them by the assessment committee in pursuance of any provisions of this Part of this Act requiring assessment committees to cause alterations to be made in valuation lists, and shall give to the assessment committee such information and other assistance in carrying out their duties under this part of this Act as the committee may reasonably require.

107 Amendment of Hydro-Electric Development (Scotland) Act, 1943, Sch. 4.

The Fourth Schedule to the Hydro-Electric Development (Scotland) Act, 1943, as amended by the Electricity Act, 1947, shall have effect as if in sub-paragraph (ii) of paragraph 1 for any reference to a sum paid as rates there were substituted a reference to a sum calculated in such manner as the Secretary of State and the Minister of Fuel

and Power acting jointly may determine having regard to the payments made by the British Electricity Authority for the benefit of local authorities Under this Part of this Act

108 Assessor of Public Undertakings (Scotland).

- (1) The Secretary of State may by order—
 - (a) from time to time provide for the transfer to such other persons as may be specified in the order of the functions of the Assessor of Public Undertakings (Scotland) remaining after the coming into operation of this Part of this Act; and
 - (b) provide for the discontinuance of the office of the said Assessor.
- (2) The Secretary of State may by regulations make provision with regard to all or any of the following matters—
 - (a) the payment of compensation to the said Assessor or any clerk or other officer employed by him in respect of any pecuniary loss incurred by the Assessor, clerk or officer by reason of the determination of his office or the diminution of his emoluments in consequence of this Act or of anything done thereunder;
 - (b) the superannuation benefits of any such person as afore said who becomes a civil servant or a pensionable officer or servant of a local authority and—
 - (i) the reckoning for the purposes of the Superannuation Acts, 1834 to 1946 or of the Local Government Superannuation (Scotland) Act, 1937, of the service of such person as Assessor or as such clerk or officer in like manner as if it were civil service or service rendered to the local authority as the case may be; or
 - (ii) the application, subject to such modifications as may be prescribed in the regulations, to any such person who becomes a civil servant of any enactment relating to the superannuation of persons transferring from local government service to civil service, and to any such person who becomes an officer or servant of a local authority of the aforesaid Act of 1937, in like manner in either case as if his service as Assessor or as such clerk or officer were service rendered to a local authority;
 - (c) the payment by the Secretary of State of any compensation or superannuation benefit or transfer value payable under the regulations and the recovery of the sums so paid by such contributions (whether by way of lump sum or periodical payments) from the British Transport Commission, the British Electricity Authority, the North of Scotland Hydro-Electric Board and the bodies included in the valuation roll made up by the said Assessor for the year 1948-49 as may be specified in the regulations.
- (3) The last foregoing subsection shall, as regards any case where the said Assessor or any clerk or officer employed by him becomes a pensionable officer or servant of a local authority in England, have effect as if for any reference to the Secretary of State there were substituted a reference to the Secretary of State and the Minister, acting jointly, and for any reference to the Local Government Superannuation (Scotland) Act, 1937, there were substituted a reference to the Local Government Superannuation Act, 1937.
- (4) In this section, the expression "local authority" has the like meaning as in the Local Government Superannuation (Scotland) Act, .1937, or the Local Government Superannuation Act, 1937, as the case may be.

109 Power to make orders varying Part V.

- (1) Without prejudice to any other power to make orders conferred by this Part of this Act, the Minister, the Secretary of State, or the Minister and the Secretary of State acting jointly, according as England and Wales-only, Scotland only or both England and Wales and Scotland are concerned, may by order do all or any of the following things, that is to say—
 - (a) direct that the provisions of this Act relating to railway or canal hereditaments shall apply also to other hereditaments occupied wholly or mainly for purposes of the British Transport Commission, or shall not apply to hereditaments to which they would apply but for the provisions of the order;
 - (b) make such consequential amendments in the provisions of this Part of this Act, and in the provisions of Part III of this Act, as may be consequential on the giving of any such direction as is mentioned in paragraph (a) of this subsection; and
 - (c) make such amendments, whether consequential or not, in any of the figures set out in any of the preceding provisions of this Part of this Act, as may be specified in the order.
- (2) Any order under this section may be revoked or varied by a subsequent order made thereunder,
- (3) Before any order is made under this section, a draft thereof shall be laid before each House of Parliament, and the order shall not be made until approved by resolution of each House of Parliament.

110 Power to make regulations for the purposes of Part V.

Without prejudice to any other power to make regulations conferred by this Part of this Act, the Minister and, as respects Scotland, the Secretary of State, may make regulations for carrying this Part of this Act into effect and in particular—

- (a) for determining the manner in which, subject to the express provisions of this Part of this Act, any calculation or estimate is to be made for any of the purposes of this Part of this Act; (6) for determining the times at which payments under this Part of this Act for the benefit of local authorities are to be made;
- (c) for providing that the calculations or estimates by reference to which any such payments are made may be treated as either conclusive or provisional or conclusive for some purposes and provisional for other purposes and, so far as they are to be treated as provisional, for the making of further calculations or estimates based on information not previously available and for adjusting in the light thereof any payments already made;
- (d) for modifying the operation of this Part of this Act in relation to any local authority (including a parish council or representative body of a parish not having a separate council) if and in so far as any such modification is required in relation to that authority in consequence of any alterations or combinations of authorities or alterations of boundaries;
- (e) for prescribing anything which is to be prescribed.

PART VI

ALLOWANCES TO MEMBERS OF LOCAL AUTHORITIES AND OTHER BODIES.

111 Bodies to which Part VI applies and members thereof.

- (1) This Part-of this Act shall apply to the following bodies, that is to say.—
 - (a) the councils of counties, county boroughs, metropolitan boroughs, county districts and rural parishes;
 - (b) any divisional executive established under the Education Acts; 1944 and 1946 (hereafter in this. Part of this Act referred to as a " divisional executive for education ");
 - (c) any body established in pursuance of regulations made under subsection (4) of section twenty-two of the National Health Service Act, 1946 (hereafter in this Part of this Act referred to as a "divisional executive for health services");
 - (d) catchment boards;
 - (e) assessment committees;
 - (f) local valuation panels;
 - (g) any joint committee, joint board, joint authority or other combined body all the members of which are representatives of local authorities; and
 - (h) any such other body as may be prescribed, being a body established in pursuance of any statutory provision upon which any such body as is mentioned in any of the preceding paragraphs of this subsection is represented.
- (2) For the purposes of this Part of this Act, save as otherwise expressly provided, a member of a committee or sub-committee of a body to which this Part of this Act applies shall be deemed to be a member of that body.
- (3) Nothing in this Part of this Act shall apply to the Common Council of the City of London and a member of that council shall not be entitled to receive any payment under this Part of this Act, either as a member of that council or as a member of any other body to which this Part of this Act applies on which he represents that council.

112 Financial loss allowance.

- (1) A member of a body to which this Part of this Act applies shall be entitled to receive "a payment by way of financial loss allowance where—
 - (a) loss of earnings which he would otherwise have made; or
 - (b) additional expense (other than expense on account of travelling or subsistence) to which he would not otherwise have been subject,

is necessarily suffered or incurred by him for the purpose of enabling him to perform any approved duty as a member of that body :

Provided that any payment made under this subsection in respect of any one period of twenty-four hours shall not exceed—

- (i) where the period of time over which earnings are lost or additional expenses are incurred is not more than four hours, the sum of ten shillings; or
- (ii) where the said period of time is more than four hours, the sum of twenty shillings.

(2) A member of a parish council shall not be entitled to any payment under this section in respect of any approved duty as a member of that council performed within the area of the parish.

113 Travelling allowance and subsistence allowance.

(1) A member of a body to which this Part of this Act applies shall be entitled to receive payments, at rates which shall be determined by the body but which shall not exceed those prescribed, by way of travelling allowance or subsistence allowance where expenditure on travelling or, as the case may be, on subsistence is necessarily incurred by him for the purpose of enabling him to perform any approved duty as a member of that body:

Provided that—

- (a) a member of the council of a borough (including a metropolitan borough), of an urban district or of a rural parish shall not be entitled to any payments under this section in respect of the performance of any approved duty within the area of that council;
- (b) a member of any other body to which this Part of this Act applies who is a member thereof as the representative of any such council as is mentioned in the foregoing proviso shall not be entitled to any payment under this section in respect of the performance of any approved duty within the area of that council;
- (c) without prejudice to the foregoing provisos, a member of a body shall not be entitled to any payment under this section in respect of the performance of any approved duty within the area of that body except in respect of duties performed at a distance of more than three miles from his usual place of residence.
- (d) the rates of payments under this section to members of a divisional executive for education or of a divisional executive for health services shall, instead of being determined by the executive, be determined by the local education authority within the meaning of the Education Acts, 1944 and 1946, or, as the case may be, by the local health authority within the meaning of the National Health Service Act, 1946.
- (2) Section two hundred and ninety-four of the Local Government Act, 1933, the Local Government (Members' Travelling Expenses) Act, 1937, section seventy-three of the London County Council (General Powers) Act, 1939, section one hundred and sixty-three of the London Government Act, 1939, and section eleven of the Education Act, 1946, shall not have effect in respect of expenses incurred after the passing of this Act.
- (3) In section two hundred and sixty-seven of the Local Government Act, 1933, (which authorises a local authority, other than a parish council, to defray in certain cases the reasonable expenses incurred by their members or officers in attending a conference or meeting), the words "other than a parish council" shall be repealed.

Bodies by whom payments by way of allowances are to be made.

- (1) Any amounts by way of allowances payable under this Part of this Act—
 - (a) in respect of an approved duty performed by any person as a member of a divisional executive for education shall be payable by the local education authority within the meaning of the Education Acts, 1944 and 1946;

- (b) in respect of an approved duty performed by any person as a member of a divisional executive for health services shall be payable by the local health authority within the meaning of the National Health Service Act, 1946;
- (c) in any other case, shall be payable by the body as a member of which the person claiming payment performed the approved duty in respect of which the right to payment under this Part of this Act arises.
- (2) Where, by or under any statutory provision other than this Part of this Act, a body to which this Part of this Act applies has power to defray the expenses incurred by the members of the body on account of travelling for the purposes of the performance of approved duties as members of the body, or otherwise to relieve the members of the body from the burden of meeting those expenses, that statutory provision shall cease to have effect in relation to the members of the body, but subject as aforesaid nothing in this Part of this Act shall affect any such statutory provision:
 - Provided that where a local education authority in England and Wales or an education authority in Scotland incur expenditure under this Part of this Act in paying or contributing towards the expenses of a member thereof on account of travelling for the purpose of attending a conference, being a conference in respect of which the authority is authorised to incur expenditure by or under section eighty-three of the Education Act, 1944, or, as the case may be, section twenty-eight of the Education (Scotland) Act, 1946, the first-mentioned expenditure shall, for the purpose of determining the amount of any sum payable to the authority out of moneys provided by Parliament, or out of the Education (Scotland) Fund, be deemed to have been incurred under the Education Acts, 1944 and 1946, or, as the case may be, the Education (Scotland) Act, 1946.
- (3) Where a body to which this Part of this Act applies has power, otherwise than under this Part of this Act, to defray expenses (other than expenses on account of travelling) incurred by any person in respect of which that person is entitled to a payment by way of allowance under this Part of this Act, that power shall not be so exercised as to defray those expenses otherwise than in accordance with the provisions of this Part of this Act, but subject as aforesaid nothing in this Part of this Act shall affect any other power of the body to defray expenses.
- (4) Subject to the provisions of subsection (2) of this section, any expenditure under this Part of this Act by a body to which this Part of this Act applies shall not be taken into account for the purpose of determining the amounts of any sums payable to that body out of moneys provided by Parliament otherwise than by way of an Exchequer Equalisation Grant within the meaning of Part I or Part II of this Act:
 - Provided that nothing in this subsection shall be construed as affecting the duty of the Minister to pay the expenses of local valuation panels.
- (5) Any expenditure under this Part of this Act by the council of a rural parish shall be left out of account for the purposes of subsection (3) of section one hundred and ninety-three of the Local Government Act, 1933 (which limits the sums which may be required to be raised in any financial year to meet the expenses of a parish council, other than expenses under the adoptive acts), and, accordingly, in the said subsection (3), after the words " other than expenses under the adoptive acts " there shall be inserted the words " or under Part VI of the Local Government Act, 1948 ".
- (6) In the application of this section to Scotland, any reference in subsection (2) to a statutory provision shall be construed as including a reference to a rule of the common law.

115 Meaning of " approved duty ".

In this Part of this Act, the expression "approved duty", in relation to a member of a body, means any of the following duties, that is to say.—

- (a) attendance at a meeting of the body, or of any committee or sub-committee thereof;
- (b) the doing of any other thing approved by the body for the purpose of, or in connection with, the discharge of ' the functions of the body, or of any committee or sub-committee thereof;
- (c) attendance as a representative of the body at a conference or meeting convened by one or more bodies to which this Part of this Act applies "or by any association of such bodies, where the body has power, under any statutory provision other than this Act, to defray the expenses incurred in such attendance; "or
- (d) where, in pursuance of a duty imposed on or a power granted to the body by any statutory provision or Royal Charter, he has been appointed by or on the nomination of the body to be a member of any such other body as may be prescribed, not being a body to which this Part of this. Act applies, the doing of anything as a member of that other body for the purpose of the discharge of the functions of that other body:

Provided that paragraph (d) of this section shall not apply where—

- (i) the person who is the subject of the appointment is a member of a committee or sub-committee of the body to which this Part of this Act applies by or on whose nomination he was appointed; and
- (ii) it is by reason only of his being a member of such a committee or sub-committee that he is deemed for the purposes of this Part of this Act to be a member of that body.

116 Allowance to chairman of district council for expenses of office.

A district council in England and Wales may pay to the chairman of the council for the purpose of enabling him to meet the expenses of his office such allowance as the council may think reasonable.

117 Regulations for the purposes of Part VI.

- (1) The Minister may make regulations as to the manner in which the provisions of this Part of this Act are to be administered, and in particular, and without prejudice to the generality of the preceding provision, may make regulations—
 - (a) providing for the avoidance of duplication in payments under this Part of this Act, or between payments under this Part of this Act and under any other Act, where, in any one period of twenty-four hours, a person performs-approved duties as a member of more than one body to which this Part of this Act applies, or, as the case may be, becomes entitled to payments both under this Part of this Act and under any other Act, and for the determination of the body or bodies by whom any payments to which that person is entitled are to be made, and, where such payments are to be made by more than one body, for the apportionment between those bodies of the sums payable;
 - (b) prescribing anything which under this Part of this Act is to be prescribed;
 - (c) specifying the forms to be used and the particulars to be provided for the purpose of claiming payments under this Part of this Act;

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- (d) providing for the publication by a body to which this Part of this Act applies, in the minutes of that body or otherwise, of details of payments made under this Part of this Act.
- (2) The power to make regulations conferred by this section shall be exercisable by statutory instrument, and any statutory instrument under this section shall be laid before Parliament after it is made.

118 Application of preceding provisions to Scotland.

- (1) This Part of this Act shall apply to Scotland subject to the modifications contained in the following subsections of this section.
- (2) For any reference to the Minister of Health there shall be substituted a reference to the Secretary of State.
- (3) For subsection (1) of section one hundred and eleven of this Act there shall be substituted the following subsection—
 - "(1) This Part of this Act shall apply to the following, bodies, that is to say—
 - (a) county, town and district councils;
 - (b) any probation committee;
 - (c) any joint committee, joint board, joint authority or other combined body all the members of which are representatives of such councils as aforesaid;
 - (d) any such other body as may be prescribed, being a body established in pursuance of any statutory provision upon which any such body as is mentioned in any of the preceding paragraphs of this subsection is represented;
 - (e) the governing body administering an educational endowment under any scheme approved or deemed to have been approved under Part VI of the Education (Scotland) Act, 1946."
- (4) Section one hundred and eleven of this Act shall have effect as if there were added at the end of subsection (2) the following .words—
 - "and any body of persons constituted by an education authority to advise or assist them in the performance of their functions shall, whether or not they are members of the authority, be deemed to be a sub-committee of the education committee of the authority."
- (5) Section one hundred and thirteen of this Act shall have effect as if for the proviso to subsection (1) there were substituted the following proviso—

"Provided that—

- (i) the following persons—
 - (a) a member of the town council of a burgh; or
 - (b) a member of any such council who as the representative of that council is serving as a member of any joint committee, joint board, joint authority Or other body to which this Part of this Act applies,

shall not be entitled to payment under this section in respect of the performance of any approved duty within ' the area of that council

- either as a member thereof or as a member of that committee, board, authority or body; and
- (ii) without prejudice to the foregoing paragraph a member of a body shall not be entitled to any payment under this section in respect of the performance of any approved duty as a member of that body within the area thereof except in respect of duties performed at a distance of more than three miles from his usual place of residence."
- (6) Section one hundred and fourteen of this Act shall have effect as if for subsection (1) there were substituted the following subsection—
 - "(1) Any amounts by way of allowances payable under section one hundred and twelve or section one hundred and thirteen of this Act—
 - (a) in respect of an approved duty performed by any person as a member of the education committee of a council or of any sub-committee thereof shall be deemed to be expenditure of the council for the purpose of their functions relating to education;
 - (b) in any other case shall be payable by the body as a member of which the person claiming the payment performed the approved duty in respect of which the right to payment under this Part of this Act arises, and any amount so payable by a county council to a person in respect of any approved duty performed by him in relation to any purpose for which a burgh is included within the county shall be apportioned and allocated in accordance with section two hundred and fourteen of the Local Government (Scotland) Act, 1947."
- (7) Expenditure under this Part of this Act by a district council shall not be taken into account in calculating the limit imposed on the district rate by section two hundred and twenty-six of the Local Government (Scotland) Act, 1947.
- (8) Section three hundred and thirty-eight of the Local Government (Scotland) Act, 1-947, and any provision of a scheme approved or deemed to have been approved under Part VI of the Education (Scotland) Act, 1946, authorising a governing body to pay allowances in respect of travelling or other personal expenses incurred by members of the body and by members of committees thereof, shall not have effect in respect of expenses incurred after the passing of this Act.

Expenses incurred by members of councils in Scotland in attending conferences, &c.

- (1) There may, subject to such limitation with respect to numbers as may be prescribed by the Secretary of State, be paid—
 - (a) allowances in respect of expenses reasonably incurred by members of a county, town or district council in Scotland or any committee thereof (including any committee to which section fifty-two of the Local Government (Scotland) Act, 1947 applies) or of any sub-committee thereof in respect of attendance at a conference or meeting held for the purpose of discussing any matter connected with the discharge of the functions of the council or of the committee or sub-committee, and convened by one or more such councils or by any -other body or association for the time being recognised by the Secretary of State for the purposes of this section; and
 - (b) any reasonable expenses incurred in purchasing reports of the proceedings of any such conference or meeting:

Provided that—

- (i) no such allowance in respect of any matter referred to in section one hundred and twelve or in section one hundred and thirteen of this Act shall exceed the rate prescribed therefor by that section; and
- (ii) nothing in this section shall affect the provisions of any other enactment authorising the payment of expenses incurred by members of a county, town or district council or of any committee or sub-committee thereof in attending any conference or meeting or authorise any such council to defray any expenses to which such enactment applies, except in accordance with the provisions of that enactment.
- (2) A county council may pay to the convener of the county and a town council may pay to the provost of the burgh for the purpose of enabling the convener or provost, as the case "may be, to meet the special expenses of his office such allowance as the council may think reasonable.
- (3) A district council in Scotland may make annual or other contributions towards the expenses of any association of such councils approved by the Secretary of State and consisting of representatives of a majority of such councils and formed for the purpose of considering matters connected with their statutory functions and other matters relating to local government in Scotland, not being matters connected with statutory functions exercisable only by other local authorities:
 - Provided that such contributions shall not exceed such limits as may from time to time be prescribed by the Secretary of State after consultation with the said association.
- (4) Any expenditure incurred under subsection (1) of this section in relation to a conference or meeting shall be defrayed as part of such branch or branches of expenditure as the council may determine, having regard to the, purpose for which the conference or meeting is held, and any expenditure incurred under subsection (2) of this section shall be defrayed as general' expenses of the council.

PART VII

MISCELLANEOUS.

120 Provisions as to precepts.

- (1) Subsections (2) to (4) of section nine of the Rating and Valuation Act, 1925 (which relate to precepts by county councils) shall, with the modifications specified in subsection (2) of this section, extend to London.
- (2) The said modifications are as follows, that is to say—
 - (a) in subsection (2), for the words " nineteen hundred and twenty-nine", there shall be substituted the words " nineteen hundred and forty-eight "; and
 - (b) in sub-paragraph (i) of paragraph (b) of subsection (2), for the references to the general rate there shall, in relation to the City of London, be substituted references to the poor rate; and
 - (c) sub-paragraph (ii) of the said paragraph, (b) (which contains transitional provisions inapplicable in the case of London) shall be deemed to be omitted; and

- (d) the reference in subsection (3) of that section to the commencement of that Act shall be construed as a reference to the date of the passing of this Act; and
- (e) the reference in paragraph (a) of subsection (4) to section eleven of that Act shall be construed as a reference to sections three and four of the Poor Rate Assessment and Collection Act, 1869.
- (3) It is hereby declared that it is not necessary for a county council, before issuing a precept to a rating authority under section one hundred and eighty-three of the Local Government Act, 1933, or section one hundred and seventeen of the London Government Act, 1939, to make any county rate, and the County Rates Act, 1852, is hereby repealed.
- (4) Nothing in this section shall affect the manner in which sums required for the purposes of the Metropolitan Police are raised.

121 Provisions as to precepts for expenses of Metropolitan Police.

- (1) No warrant under section twenty-three of the Metropolitan Police Act, 1829, shall be issued by the Commissioner of Police in respect of any period beginning on or after the first day of April, nineteen hundred and forty-eight, but, for the purpose of providing money for meeting such expenses as may be authorised by or under any enactment or by the Secretary of State to be paid out of the Metropolitan Police Fund, being expenses for which provision is not otherwise made, the Receiver for the Metropolitan Police District, may with the consent of the Secretary of State, issue precepts to rating authorities in accordance with the subsequent provisions of this section.
- (2) Except in relation to the expenses mentioned in the next succeeding subsection, precepts issued under this section shall be issued to all rating authorities with areas falling wholly or partly within the Metropolitan Police District, but where the area of a rating authority is only partly within that District, the precepts shall be so issued as to secure that the rate is levied only on that part of the area which is within that District.
- (3) In relation to expenses of and incidental to the metropolitan police courts and the probation system within the metropolitan police court area respectively, precepts issued under this section shall be issued to all rating authorities with areas falling wholly or partly within the metropolitan police court area:
 - Provided that where only part of the area of a rating authority is within the metropolitan police court area, the precepts shall, except in any case where the Minister, on the application of the rating authority, by order directs that this proviso shall not apply, be so issued as to secure that the rate is levied only on that part.
- (4) Subsections (2), (4) and (5) of section nine of the Rating and Valuation Act, 1925 (which relate to precepts by county councils), shall, both within and outside London, apply in relation to any such precept, but with the following modifications, that is to say—
 - (a) for any reference to councils of counties there shall be substituted a reference to the Receiver; and
 - (b) in subsection (2), for the words " twenty-nine " there shall be substituted the words " forty-eight "; and
 - (c) sub-paragraph (ii) of paragraph (b) of the said subsection (2) shall be deemed to be omitted; and
 - (d) the reference in paragraph (a) of subsection (4) to section eleven of that Act shall, in relation to rating authorities with areas in London, be construed

as a reference to sections three and four of the Poor Rate Assessment and Collection Act, 1869.

- (5) Notwithstanding anything in the preceding provisions of this section, one precept may be issued in respect of all the expenses mentioned in subsection (1) of this section, including as separate items contributions to each of the classes of expenses mentioned in subsections (2) and (3) of this section, and the preceding provisions of this section and the provisions of section nine of the Rating and Valuation Act, 1925, shall, with the necessary adaptations, have effect accordingly.
- (6) The receipts of and incidental to the metropolitan police courts and the probation system within the metropolitan police court area respectively shall enure for the benefit of the rating authorities mentioned in subsection (3) of this section to the exclusion of those not so mentioned, and the precepts to be issued under this section shall be issued accordingly.
- (7) Where the receipts of and incidental to the metropolitan police courts or the probation system within the metropolitan police court area respectively exceed the expenses of those courts or, as the case may be, of that system, effect may, notwithstanding subsection (2) of section nine of the Rating and Valuation Act, 1925, be given to the provisions of the last preceding subsection by means of the issue of a precept under this section requiring a rate to be levied in the areas mentioned in the said subsection (3) or in a part of such an area of a lower amount in the pound than in the areas not so mentioned, or as the case may be, than in the other parts of that area.
- (8) In respect of the year 1948-49, this section shall have effect as if in subsection (2) thereof the words "Except in relation to the expenses mentioned in the next succeeding subsection", subsection (3) thereof and the three last preceding subsections were omitted.
- (9) In this section the expression "metropolitan police court area" means the area consisting of the police court divisions for the time being constituted under the Metropolitan Police Courts Acts, 1839 and 1840.

Amendment of Rating and Valuation Act, 1925, s. 11.

Section eleven of the Rating and Valuation Act, 1925, (which relates to the rating of and the collection of rates by owners) shall have effect and shall be deemed always to have had effect as if it provided that the allowance to be made to owners under subsection (1) thereof shall be at the rate of ten per cent. of the amount payable, or such greater percentage not exceeding fifteen per cent. of that amount as the rating authority may by resolution of general application determine; and subsection (1) of section three of the Rating and Valuation Act, 1928, '(which provides temporarily for such an increase in the said allowance) shall cease to have effect.

123 Explanation of "rating area" in relation to London.

It is hereby declared that any reference in any Act to a rating area is, in the case of any part of London outside the City of London, the Inner Temple and the Middle Temple, a reference to the whole of the metropolitan borough and not a reference to the parish, and subsection (2) of section seven of the Rating and Valuation (Apportionment) Act, 1928, shall be construed accordingly.

124 Subjects to be valued by Assessor of Public Undertakings - (Scotland).

- (1) It shall be the duty of the Assessor of Public Undertakings (Scotland) (hereinafter referred to as " the Assessor ") to ascertain and fix the value of all lands and heritages belonging to or leased by—
 - (a) the British Transport Commission, other than lands and heritages—
 - (i) which by virtue of Part V of this Act, are not liable to be rated: or
 - (ii) which are occupied as a dwelling-house, hotel or place of public refreshment; or
 - (iii) which are so let out as to be capable of separate assessment; and
 - (b) any company, corporation or local authority and forming part of a tramway undertaking.
- (2) The Assessor shall, on or before such date in each year as may be prescribed by the Secretary of State, inquire into and fix in cumulo the gross annual, net annual and rateable values of—
 - (a) the lands and heritages of which the Assessor is required by the last foregoing subsection to ascertain and fix the value; and
 - (b) the lands and heritages of any company, corporation, trustees or local authority, with the valuation of which the Assessor is charged in pursuance of section twenty-three of the Lands Valuation (Scotland) Act, 1854,

and shall fix the proportions of such cumulo values to be assigned to each county, burgh or district in which the lands and heritages or any part thereof are situated.

(3) The Assessor shall make up each year a valuation roll in which he shall enter therein in accordance with the Lands Valuation (Scotland) Act, 1854, the values fixed by him under the last' foregoing subsection, and any reference in any enactment to the valuation roll made up by the Assessor under the last-mentioned Act shall be construed as a reference to the valuation roll to be made up under this section, and the provisions of the said Act shall apply accordingly.

125 Transfer of stock issued by certain authorities.

- (1) The Minister may, by regulations, provide that stock issued, whether before or after the passing of this Act, by any authority to which this section applies, other than—
 - (a) stock which by virtue of any statutory provision contained in or made under a private or local Act and passed or made after the passing of the Government and other Stocks (Emergency Provisions) Act, 1939, and before the making of the regulations, is transferable by deed and in no other manner; and
 - (b) stock in respect of which a stock certificate to bearer is for the time being outstanding, or any other bearer security,

shall be transferable in law by instrument in writing and in no other manner. .

- (2) Regulations made under this section may contain any incidental, supplementary or transitional provisions, and in particular—
 - (a) provisions as to the keeping of the registers relating to the holders of the stock and as to the matters to be entered therein, and provisions enabling those registers to be closed for such periods and in such circumstances as may be prescribed by the regulations;
 - (b) provision for striking the balance for a dividend on the stock;

- (c) provisions as to the issue of documents of title relating to the stock and as to evidence of title thereto, and as to the manner in which a transfer of stock is to be completed;
- (d) provisions varying, revoking or repealing any statutory provision passed or made before the making of the regulations and inconsistent therewith, being a statutory provision which is contained in or made under a local or private Act or made under section thirty of the Local Loans Act, 1875 (which enables a local authority to make rules as to securities issued by them under that Act) or section two hundred and four of the Local Government Act, 1933 (which relates to stock issued under that Act); and
- (e) provision enabling the Minister by order to exempt from the operation of all or any of the provisions of the regulations such stock as may be specified in the order.
- (3) Regulations made under this section varying or revoking any regulations made under the said section two hundred and four may, so far as they relate to stock to which that section applies, be varied or revoked by further regulations made under that section.
- (4) The power to make regulations under this section shall be exercisable by statutory instrument, and a draft of any such instrument shall be laid before Parliament.
- (5) This section applies to any authority who—
 - (a) are, within the meaning of the Local Loans Act, 1875, an authority having power to levy a rate; or
 - (b) are a body which, under any enactment relating to harbours, are entitled to levy tolls or dues, being a body who are neither statutory undertakers carrying on business for profit nor a company within the meaning of the Companies Act, 1929.
- (6) For the purposes of this section, the expression " stock " includes debenture stock and annuity certificates.
- (7) In the application of this section to Scotland—
 - (a) for any reference to the Minister there shall be substituted a reference to the Secretary of State; and
 - (b) for any reference to section two hundred and four of the Local Government Act, 1933, there shall be substituted a reference to section two hundred and seventy-one of the Local Government (Scotland) Act, 1947.

126 Contributions by county councils to expenses of county district councils.

- (1) Without prejudice to any power conferred, or duty imposed, upon the council of a county by any other Act, if in the case of any county district in England or Wales it appears to the council of the county in which that district lies that it is reasonable so to do, having regard to the resources of the district and to the other circumstances of the case, the council of the county may, with the consent of the Minister given either generally or specially, agree to contribute a sum equal to the whole or any part of any expenses incurred by the council of that district.
- (2) For the purposes of the preceding subsection, contributions by the council of a county district towards the expenses of a joint board shall be deemed to be expenses incurred by the contributing council.

- (3) Where an amount equal to the expenses towards which any contribution is made under this section falls to be debited to the Housing Revenue Account of the council of the county district, the council of the county district shall carry to the credit of the account, in addition to the amounts which they are required to carry to the credit of that account under section one hundred and twenty-nine of the Housing Act, 1936, amounts equal to the contribution payable under this section, and any contribution in respect of those expenses by the council of the district required by paragraph (e) of subsection (1) of the said section one hundred and twenty-nine to be carried to the credit of that account shall be correspondingly reduced.
- (4) After the coming into operation of this section.—
 - (a) no undertaking shall be given under subsection (2) of section eight of the Housing (Financial and Miscellaneous Provisions) Act, 1946 (which relates to the power of county councils to make contributions in respect of houses provided by county district councils); and
 - (b) any undertaking given under the said subsection (2) or under subsection (4) of section one hundred and fifteen of the Housing Act, 1936 (which relates to the power of county councils to make contributions in respect of houses provided by rural district councils) shall be treated in respect of any period falling after the passing of this Act as if it were an agreement made with the consent of the Minister in pursuance of the power conferred by this section.

127 Transfer to county councils of property and liabilities relating to county roads.

Where by virtue of Part III of the Local Government Act, 1929 (which relates to the vesting, repair and maintenance of county roads) and whether before or after the passing of this Act—

- (a) any road within the area of a borough or urban district council has, since the appointed day for the purposes of the said Part of the said Act, become a county road and the council have not, within the time specified in the said Act, claimed 'to exercise the functions of maintenance and repair with respect to that road; or
- (b) a borough or urban district council, having or being deemed to have claimed as aforesaid with respect to a county road in their area, have since the said appointed day relinquished the aforesaid functions with respect thereto,

the borough or urban district council and the county council may agree for the transfer to the county council of such property and liabilities of the borough or urban district council relating to the road upon such terms and conditions as may be specified in the agreement.

128 Provisions as to finance committees.

In subsection (2) of section eighty-six of the Local Government Act, 1933 (which provides, subject as there stated, that no costs, debt or liability exceeding fifty pounds shall be incurred by a county council except upon a resolution of the council passed on an estimate submitted by the finance committee), and in subsection (3) of section sixty of the London Government Act, 1939 (which makes similar provision in relation to county and borough councils in London) for the word ".fifty " there shall be substituted the words " one hundred ".

129 Subscriptions to local government associations.

The council of a county, county borough, metropolitan borough, county district or rural parish may pay reasonable subscriptions, whether annually or otherwise, to the funds—

- (a) of any association of local authorities formed for the purpose of consultation as to the common interests of those authorities and the discussion of matters relating to local government, or
- (b) of such associations of officers of local authorities, being associations formed for the purposes aforesaid, as may be approved by the Minister.

130 Insurance by local authorities against accidents to members.

- (1) A local authority may enter into a contract with any person whereby, in consideration of payments by the authority by way of premium or otherwise, that person undertakes to pay to the authority such sums as may be provided in the contract in the event of any member of the authority meeting with a personal accident, whether fatal or not, while he is engaged on the business of the authority.
- (2) Any sum received by the authority under any such contract shall, after deduction of any expenses incurred in the recovery thereof, be paid by them to, or to the personal representatives of, the member of the authority in respect of an accident to whom that sum is received.
- (3) The provisions of the Life Assurance Act, 1774, shall not apply to any such contract, but any such contract shall be deemed for the purposes of the Assurance Companies Acts, 1909 to 1946, to be a policy of insurance upon the happening of personal accidents.
- (4) In the application of this section to Scotland, the expression "local authority "means a county, town or district council.

Disability of members of local authorities for voting on account of interest in contracts, etc.

- (1) The following amendments shall be made in section seventy-six of the Local Government Act, 1933 (which relates to the disability of members of local authorities who have a pecuniary interest, direct or indirect, in any contract or proposed contract or other matter, for voting on any question with respect thereto).
- (2) After subsection (2) of the said section seventy-six there' shall be inserted the following subsection—
 - "(2A) Where a member of a local authority has indirectly a pecuniary interest in a contract or other matter and would not fall to be treated as having such an interest but for the fact that he has a beneficial interest in shares of a company or other body, then, if the total nominal value of those shares does not exceed two hundred pounds or one hundredth of the total nominal value of the issued share capital of the company or body, whichever is the less, so much of subsection (1) of this section as prohibits him from taking part in the consideration or discussion of, and from voting on any question with respect to, the contract or other matter shall not apply to him, without prejudice, however, to the duty of disclosure imposed by the said subsection (1):

Provided that where the share capital of the company or other body is of more than one class, this subsection shall not apply if the total nominal value of all the shares of any one class in which he has a beneficial interest exceeds one hundredth part of the total issued share capital of that class of the company or other body".

- (3) In the proviso to subsection (2) of section seventy-six the words " or stock " shall be omitted, and at the end of the said section there shall be inserted the following subsection—
 - "(10) In this section, the expression 'shares' includes stock and the expression' share capital shall be construed accordingly."
- (4) In the said section seventy-six and in section one hundred and twenty-three of the said Act of 1933 (which relates to the disclosure by officers of local authorities of interest in contracts), references to a local authority shall be construed as including references to a divisional executive constituted under the Education Acts, 1944 and 1946, or the National Health Service Act, 1946, and, for the purposes of the said section one hundred and twenty-three, an officer of a local authority who carries out any duties under the control of such an executive shall be deemed, in relation to those duties, to be an officer of that executive.
- (5) The preceding provisions of this section shall apply in relation to London as if for references to section seventy-six of the Local Government Act, 1933, there were substituted references to section fifty-two of the London Government Act, 1939.
- (6) The provisions of subsections (1) to (3) of this section shall apply to Scotland with the substitution for references to section seventy-six of the Local Government Act, 1933, of references to section seventy-three of the Local Government (Scotland) Act, 1947.

132 Provision of entertainments.

- (1) A local authority may do, or arrange for the doing of, or contribute towards the expenses of the doing of, anything necessary or expedient for any of the following purposes, that is to say—
 - (a) the provision of an entertainment of any nature or of facilities for dancing;
 - (b) the provision of a theatre, concert hall, dance hall or other premises suitable for the giving of entertainments or the holding of dances;
 - (c) the maintenance of a band or orchestra;
 - (d) any purpose incidental to the matters aforesaid, including the provision, in connection with the giving of any entertainment or the holding of any dance, of refreshments or programmes and the advertising of any such entertainment or dance:

Provided that the powers conferred on a local authority by this subsection shall not be exercised in relation to any entertainment or dance held in any place outside the area of that authority, or in relation to a theatre, concert hall, dance hall or other premises situate in any place outside that area, unless—

- (i) that place is convenient for residents in the area of that authority;
- (ii) the local authority for the area within which that place is situate consent.
- (2) Without prejudice to the generality of the provisions of the preceding subsection, a local authority—

- (a) may for the purposes therein specified enclose or set apart any part of a park or pleasure ground belonging to the authority or under their control not exceeding one acre or one-tenth of the area of the' park or pleasure ground whichever is the greater;
- (b) may permit any theatre, concert hall, dance hall or other premises provided by them for the purposes of the preceding subsection and any part of a park or pleasure ground enclosed or set apart as aforesaid, to be used by any other person, on such terms as to payment or otherwise as the authority think fit, and may authorise that other person to make charges for admission thereto;
- (c) may themselves make charges for admission to any entertainment or dance held by them and for any refreshment or programmes supplied at any such entertainment or dance:

Provided that nothing in this subsection shall authorise any authority to contravene any covenant or condition subject to which a gift or lease of a public park or pleasure ground has been accepted or made without the consent of the donor, grantor, lessor or other person entitled in law to the benefit of the covenant or condition.

- (3) The expenditure of a local authority under this section (excluding capital expenditure, but including loan charges) shall not in any year exceed the product of a rate of sixpence in the pound, plus the net amount of any receipts of the authority from any such charges or payments as are referred to in the last preceding subsection:
 - Provided that where a local authority exercise any powers under any statutory provision other than this Act for the provision by them of entertainments or the holding by them of dances, any expenditure incurred by them under those powers (excluding capital expenditure but including loan charges) less the net amount of the receipts, if any, of the authority in respect of the exercise of those powers shall, for the purpose of determining whether any, and if so what, expenditure may be incurred in any year under this subsection, be taken into account as if it was expenditure under this section.
- (4) A local authority who propose to borrow money for any of the purposes authorised under this section shall, before applying to the Minister for his consent to the borrowing, publish in such local newspapers, and in such other ways, if any, as appear to them best suited for bringing the matter to the attention of persons concerned, notice of their proposal, specifying the amount which and the purposes for which they propose to borrow and the time (not being less than twenty-eight days from the publication of the notice) within which any objection to the proposal may be made to the Minister.
- (5) Where any such objection as is mentioned in the last preceding subsection is made to the Minister within the time specified in the notice aforesaid and is not withdrawn, the Minister shall not, unless in his opinion the objection is frivolous, consent to the borrowing of any money for the purposes in question until he has caused a public local inquiry to be held into the proposal, and, in considering whether or not to give his consent to the borrowing of any money for those purposes, he shall consider the report of the person by whom the inquiry was held.
- (6) Nothing in this section shall affect the provisions of any enactment by virtue of which a licence is required for the public performance of a stage play or the public exhibition of cinematograph films, or for boxing or wrestling entertainments or for public music or dancing, or for the sale of intoxicating liquor or tobacco.

- (7) In this section, the expression " local authority " means the council of a county borough, metropolitan borough or county district or the common council of the City of London.
- (8) The following enactments are hereby repealed, that is to say, paragraph (3) of section forty-four of the Burgh Police (Scotland) Act, 1903; paragraphs (d), (e) and (h) of subsection (1) of section seventy-six of the Public Health Acts Amendment Act, 1907; subsections (1) to (4) of section fifty-six and the proviso to subsection (1) of section seventy of the Public Health Act, 1925; the proviso to subsection (1) of section two hundred and twenty-six of the Public Health Act, 1936; the proviso to subsection (1) of section one hundred and seventy-two of the Public Health (London) Act, 1936; in subsection (5) of section ten of the Physical Training and Recreation Act, 1937, the words from "Provided that," to the end of the subsection; and in subsection (5) of section seventy-four of the Local Government (Scotland) Act, 1947, the words from "so however," to the end of the subsection.
- (9) Nothing in this section shall have effect so as to extend the powers of the council of a county or of a parish under section seventy of the Public Health Act, 1925 (which relates to the use of the offices of an authority for entertainments) as applied to those councils by section four of the Physical Training and Recreation Act, 1937, and accordingly the following proviso shall be inserted at the end of subsection (2) of the said section four, that is to say—

"Provided that the following restrictions shall have effect with respect to any concert or other entertainment provided by the council of a county or of a parish by virtue of this section, that is to say—

- (i) no stage play shall be performed; and
- (ii) the concert or other entertainment shall not include any performance in the-nature of a variety entertainment; and
- (iii) no cinematograph film other than a film illustrative of questions relating to health or disease shall be shown; and
- (iv) no scenery, theatrical costumes or scenic or theatrical accessories shall be used."
- (10) In the application of this section to Scotland—
 - (a) no money shall be borrowed for the purposes authorised under this section except with the consent of the Secretary of State;
 - (b) for any reference to the Minister there shall be substituted a reference to the Secretary of State;
 - (c) the expression "local authority" means a county, town or district council;
 - (d) for any reference td a rate of sixpence in the pound there shall be substituted a reference to a rate of four and four-fifths pence in the pound;
 - (e) expenditure incurred by a district council under this section shall not be taken into account in calculating the limit imposed on the district rate by section two hundred and twenty-six of the Local Government (Scotland) Act, 1947.
- (11) No certificate shall be granted under the Licensing (Scotland) Acts, 1903 to 1934 for the sale of exciseable liquor in- any premises provided under this section in Scotland, but nothing in this subsection shall render it unlawful to grant under section forty of the Licensing (Scotland) Act, 1903, a special permission for an entertainment in any such premises.

133 War memorials.

- (1) In section one of the War Memorials (Local Authorities' Powers) Act, 1923 (which enables local authorities, as defined in that Act, to incur reasonable expenditure in the maintenance, repair and protection of war memorials in their district which are vested in them) for the words "which may be vested in them," there shall be substituted the words "whether vested in them or not."
- (2) The matters on which expenditure may be incurred under the said section one shall include the alteration of any memorial to which that section applies so as to make it serve as a memorial in connection with any war subsequent to that in connection with which it was erected and the correction of any error or omission in the inscription on any such memorial.
- (3) The War Memorials (Local Authorities' Powers) Act, 1923, as amended by the foregoing provisions of this section shall extend to Scotland subject to the following modifications—
 - (i) sections two and four shall not apply; and
 - (ii) the expression "local authority" means a county, town or district council.

134 Information centres.

A local authority may make, or assist in the making of, arrangements whereby the public may on application readily obtain, either at premises specially maintained for the purpose or otherwise, information concerning the services available within the area of the authority provided either by the authority or by other authorities or by Government departments, and other information as to local government matters affecting the area.

135 Instruction, lectures, &c, on questions relating to local government.

- (1) Subject to such conditions and restrictions, if any, as the Minister may by regulations prescribe, a local authority may—
 - (a) arrange for the publication within their area of information on questions relating to local government; and
 - (b) arrange for the delivery of lectures and addresses, and the holding of discussions, on such questions; and
 - (c) arrange for the display of pictures, cinematograph films or models or the holding of exhibitions relating to such questions; and
 - (d) prepare, or join in or contribute to the cost of the preparation of, pictures, films, models or exhibitions to be displayed or held as aforesaid.
- (2) In the application of this section to Scotland, for the reference to the Minister there shall be substituted a reference to the Secretary of State.

136 Assistance by local authorities to other bodies.

A local authority in England or Wales may, with the consent of the Minister given either generally or specially, contribute towards the expenses of any body carrying on activities within the area of that authority, being activities for the purpose of furthering the development of trade, industry or commerce therein, or of giving advice, information or other assistance to persons resident therein, or otherwise for the benefit of that area or those persons.

137 Amendment of Health Resorts and Watering Places Act, 1936, s. 1.

- (1) In subsection one of section one of the Health Resorts and Watering Places Act, 1936, (which authorises the expenditure by the council of a borough or urban district on advertising the advantages and amenities of the borough or district as a health resort or watering place of a sum not exceeding the amount which would be produced by a rate of one penny and one-third of a penny in the pound), for the words " one penny and one-third of a penny " there shall be substituted the words " three pence ".
- (2) In the application of this section to Scotland, for the reference to subsection (1) of section one of the Health Resorts and Watering Places Act, 1936, there shall be substituted a reference to paragraph (g) of subsection (3) of section one hundred and ninety-one of the Local Government (Scotland) Act, 1947.

138 Power to assist in performance of transferred functions.

- (1) Where, by or under the Electricity Act, 1947, or any Act passed during the present Session providing for the establishing of public ownership of the gas industry, any undertaking theretofore carried on by a local authority is transferred to any other body, the authority may enter into an agreement with the body for the performance by the authority, as agent for the body, for such period as may be specified in the agreement, of such of the functions of the body as may be so specified.
- (2) No agreement shall be made for the performance of functions by a local authority under this section for a period ending later than twelve months after the transfer of the undertaking in question except with the approval—
 - (a) in the case of an undertaking in the North of Scotland District transferred by or under the Electricity Act, 1947, of the Secretary of State; or
 - (b) in any other case, of both the Minister or, as the case may be, the Secretary of State and the Minister of Fuel and Power.

Amendment of Local Government (Scotland) Act, 1947, s. 211.

Section two hundred and eleven of the Local Government (Scotland) Act, 1947 (which relates to the expenses of local authorities) shall have effect as if in the proviso after the word " undertakings " there were inserted the words " (other than an undertaking relating to the provision of water) ".

PART VIII

GENERAL.

140 Compensation to officers.

(1) The Minister shall by regulations provide for the payment by the appropriate authority, subject to such exceptions or conditions as may be specified in the regulations, of compensation to persons who are, or who, but for any war service in which they have been engaged, would be, officers or servants of any rating authority, any joint committee of rating authorities, any assessment committee, any county valuation committee, any council of a county, the quarter sessions for the County of London, the Central Valuation Committee, the Railway Assessment Authority or the Anglo-Scottish Railways Assessment Authority, who suffer loss of employment or loss or

diminution of emoluments which is attributable to the coming into force of any Part of this Act.

- (2) Any such regulations may include provision as to the manner in which and the persons to whom any claim for compensation under this section is to be made, and for the determination of all questions arising under the regulations.
- (3) The appropriate authority referred to in subsection (1) of this section is—
 - (a) in the case of officers or servants of a rating authority, the rating authority;
 - (b) in the case of officers or servants of a joint committee of rating authorities, all the rating authorities represented on that committee in proportion to the rateable values of their rating areas on the thirty-first day of March, nineteen hundred and forty-eight;
 - (c) in the case of officers or servants of an assessment committee, the rating authority for the assessment area of that committee, or, where the assessment area consists of more than one rating area, all the rating authorities in that assessment area in proportion to the rateable values of their rating areas on the thirty-first day of March, nineteen hundred and forty-eight;
 - (d) in the case of officers or servants of a council of a county or of a county valuation committee, the council of the county;
 - (e) in the case of officers or servants of the quarter sessions for the County of London, the London County Council; and
 - (f) in the case of officers or servants of the Central Valuation Committee, the Railway Assessment Authority and the Anglo-Scottish Railways Assessment Authority, the Minister.
- (4) In this section, the expression "war service" means service in any of His Majesty's forces and such other employment as may be prescribed by regulations of the Minister.

141 Payments to councils to be for general expenditure.

- (1) Any sums received under Part I or Part V of this Act—
 - (a) by the council of a county in England or Wales, shall be receipts for general county purposes;
 - (b) by the council of a county borough, of any other borough (including a metropolitan borough) or of an urban district, shall be receipts for the benefit of the whole of the borough or district;
 - (c) by the council of a rural district, shall be receipts in respect of general expenses; and
 - (d) by the council of a rural parish or of a group of rural parishes, or by a parish meeting or the representative body of a parish, shall be receipts in respect of expenses in relation to which a precept is issuable in respect of the whole of the parish or group of parishes.
- (2) The reference in subsection (1) of this section to sums received by any council includes a reference to sums the payment whereof is effected by making a deduction from the amount due under a precept.

142 Provisions as to statutory instruments under this Act.

(1) Any power to make regulations conferred by this Act shall be exercisable by statutory instrument, and any such statutory instrument shall be subject to annulment in pursuance of a resolution of either House of Parliament:

Provided that this subsection shall not apply where, under any of the preceding provisions of this Act, a power to make regulations is expressed to be exercisable by statutory instrument and either—

- (a) the instrument is required to be laid before Parliament after it is made; or
- (b) a draft of the instrument is required to be laid before Parliament.
- (2) Any power to make orders conferred by this Act shall be exercisable by statutory instrument.

143 Expenses.

- (1) There shall be paid out of moneys provided by Parliament—
 - (a) the remuneration of, and any expenses incurred by, valuation officers in carrying out their functions under Part III of this Act, including the remuneration and expenses of persons, whether in the service of the Crown or not, employed to assist valuation officers in the exercise of their said functions;
 - (b) any administrative expenses incurred by the Minister or the Secretary of State under this Act and any compensation payable by the Minister thereunder in the case of officers or servants of the Central Valuation Committee;
 - (c) any expenses incurred by the Minister of Works as a consequence of the passing of this Act, including, in particular, any expenses incurred by him under or by reason of any provision of this Act relating to the acquisition of premises.
- (2) Any expenses incurred under this Act by the common council of the City of London shall be defrayed out of the general rate authorised to be levied by the council.

144 Interpretation.

- (1) In this Act, except so far as the contrary is expressly provided or the context otherwise requires, the following expressions have the meanings hereby respectively assigned to them, that is to say—
 - " Minister " means the Minister of Health;
 - " local authority " means the council of a county, county borough, metropolitan borough or county district, or the Common Council of the City of London:
 - " year " means a period of twelve months beginning with the first day of April;
 - " rating area ", " rate ", " owner ", " hereditament " and " clerk" have (in relation to London as well as the remainder of England and Wales) the meanings assigned to them by section sixty-eight of the Rating and Valuation Act, 1925;
 - " garden " includes a park;
 - " railway " includes a light railway and a tramway authorised to be constructed by any special Act, other than a light railway or tramway laid

wholly or mainly along a public highway and used wholly or mainly for the carriage of passengers;

- " inland waterway " includes any such waterway, whether natural or artificial;
- " statutory provision " means a provision, whether of a general or special nature, contained in, or in any document made or issued under, any Act, whether of a general or special nature.
- (2) Any reference in this Act to the rateable value for an area for a year shall be construed as a reference to the total of rateable values shown on the first day of that year in the valuation list in force on that day for that area, or, where there is more than one rating area in that area, to the aggregate of the totals of rateable values shown as aforesaid in the valuation lists for all the rating areas within the area:

Provided that—

- (a) where any alteration required to be made under Part V of this Act in the said lists is made after the date as from which, under the said Part V, it has effect, account shall be taken thereof for the purposes of this subsection as if it had been made in the lists as in force on that date;
- (b) as respects any rating area in London, the references in this subsection to the first day of the year shall, in relation to the first year in which the first new valuation list made under Part III of this Act is in force, and previous years, be construed as references to the sixth day of April in that year.
- (3) Any reference in this Act to the product of a rate of a specified sum in the pound for any area shall be construed as a reference to the aggregate of the product of a rate of one penny in the pound for all the rating areas within the area multiplied by the number of pence in the said sum.
- (4) The product of a rate of one penny in the pound for a rating area shall, for the purposes of this Act, be taken to be the product of a penny rate for that area as ascertained or estimated for the purpose of subsection (2) of section nine of the Rating and Valuation Act, 1925:

Provided that—

- (a) in the case of an area in London, the product of a penny rate for the area shall, as respects years as respects which the said subsection (2) does not extend to London, be taken to be the product of a penny rate for the area as ascertained or estimated by the district auditor in accordance with the principles for the time being applicable outside London to the ascertainment and estimation of the product of a penny rate for the purposes of the said section nine;
- (b) nothing in this, subsection detracts from the provisions of this Act enabling the Minister to make regulations as respects the way in which payments for the benefit of local authorities under Part V of this Act are to be treated.
- (5) Any reference in this Act to the aggregate gross charge to rates for any year for any area shall be construed as a reference to the total of the amounts required to be paid by virtue of all the rates made by all the authorities in the area for the year or any part thereof, calculated as if, in the case of each hereditament, the amount payable were that ascertained by applying the poundage of the rate to the rateable value of the hereditament, without any allowance or deduction.
- (6) In this Act, the expression 1947-48 means the year ending on the thirty-first day of March, nineteen hundred and forty-eight, and any corresponding expression in which

two years are similarly mentioned means the year ending on the thirty-first day of March in the second mentioned of those two years.

- (7) In this Act, the expression "the North of Scotland District" means, as respects any period up to and including the vesting date within the meaning of the Electricity Act, 1947, the North of Scotland District as existing on that date for the purposes of that Act, and, as respects any subsequent period, means that District as for the time being existing for the purposes of that Act.
- (8) Any references in this Act to a local authority in a county shall be construed as including only local authorities whose areas form part of the county.
- (9) Any reference in this Act to the alteration of a valuation list or draft valuation list includes a reference to the insertion in the list or draft list, or the omission from the list or draft list, of any hereditament, and references to the alteration of the valuation list with respect to a hereditament shall be construed accordingly.
- (10) Except so far as the context otherwise requires, any reference in this Act to any other enactment shall be construed as a reference to that enactment as amended, extended or applied by or under any other enactment, including this Act.

145 Application to Scotland.

- (1) This Act in its application to Scotland shall have effect subject to the modifications specified in this section.
- (2) The following expressions shall, except so far as the contrary is expressly provided or the context otherwise requires, have the meanings hereby assigned to them, that is to say—
 - " large burgh " and " small burgh " have the like meanings as in the Local Government (Scotland) Act, 1947;
 - " local authority " means a county or a town council;
 - " rate " has the same meaning as in the Local Government (Scotland) Act, 1947, but except in Part V of this Act, does not include a rate levied as a domestic water rate;
 - " rating authority " has the like meaning as in Part XI of the Local Government (Scotland) Act, 1947.
- (3) For any reference to a valuation list there shall be substituted a reference to a valuation roll; for any reference to rates made there shall be substituted a reference to rates levied; for any reference to a hereditament there shall be substituted a reference to lands and heritages within the meaning of the Lands Valuation (Scotland) Act, 1854; and for references to the thirty-first day of March and to the first day of April there shall (except in relation to the abolition of the authorities created by the Railways (Valuation for Rating) Act, 1930) be respectively substituted references to the fifteenth and to the sixteenth days of May.
- (4) Subject to the provisions of subsection (2) of section eighty-five of this Act, any reference to the rateable value for an area for a year shall be construed as a reference to the rateable value shown in the valuation roll for that area in force on the first day of that year or, if the area comprises more than one area for valuation purposes, to the total of the rateable values shown in the roll in force as aforesaid for any part of the area.

(5) The product of a rate of a specified sum in the pound for any area shall be the amount bearing the same proportion to the product of the rate for the area in question as the specified sum bears to the amount in the pound of the rate levied in that area.

For the purposes of this subsection—

- (a) the product of a rate for an area for any year shall be deemed to be the amount actually realised during that year by the collection of the rate in that area; and
- (b) where two or more parts of an area are differentially rated the product of a rate of a specified sum in the pound shall be separately ascertained for each part thereof in accordance with the foregoing provisions of this subsection and the sum of those amounts shall be the product of a rate of the specified sum in the pound for the rating area.
- (6) In ascertaining the product of a rate of a specified sum in the pound for any area, it shall be assumed that the sum is divisible between owners and occupiers in the same proportion as the rate levied in that area.
- (7) For the purposes of this Act, any contribution made by the Crown in aid of rates in respect of any lands and heritages owned by the Crown or occupied by or on behalf of the Crown for public purposes shall be treated as money paid as rates.

146 Application to Isles of Scilly.

The provisions of this Act shall, in relation to the Isles of Scilly, have effect subject to such modifications as the Minister may by order direct, and any order under this section may be revoked or varied by any subsequent order.

147 Repeals.

- (1) Subject to the provisions of this section, the enactments specified in the Second Schedule to this Act are hereby repealed to the extent specified in the third column of that Schedule.
- (2) The repeal of the enactments specified in Part I of the said Schedule shall apply only as respects the year 1948-49 and subsequent years, and, in the case of the repeal in section one hundred and fifty-two of the Local Government Act, 1933, and the repeal of section one hundred and forty-two of the Local Government (Scotland) Act, 1947, shall not affect any adjustments to which those sections respectively apply made in respect of any increase of burden due to an alteration of boundaries or other change taking place before the beginning of the year 1948-49.
- (3) The repeal of the enactments specified in Part II of the said Schedule shall have effect as from such day or days as the Minister may by order appoint and different days may be appointed for different enactments, and different purposes of the same enactment, and for different rating areas.
- (4) The repeal of the enactments specified in Part III -of the said Schedule shall have effect as from the first day of April, nineteen hundred and forty-eight.
- (5) The repeal of the enactments specified in Part IV of the said Schedule shall have effect as from the first day of April, nineteen hundred and forty-eight, but shall not apply in relation to any warrant issued by the Commissioner of Police of the Metropolis under any of the said enactments in respect of any period ending before the said day.

(6) The repeal of the enactments specified in Part V of the said Schedule shall have effect as from the passing of this Act:

Provided that—

- (a) the repeal of such of the said enactments as relate to expenses of members of local authorities and other bodies shall not affect any expenses incurred before the date of the passing of this Act; and
- (b) the repeal of subsection (4) of section one hundred and seventeen of the London Government Act, 1939, shall not affect any precept of the London County Council in respect of any period beginning before the first day of April, nineteen hundred and forty-eight.

148 Short title and extent.

- (1) This Act may be cited as the Local Government Act, 1948.
- (2) This Act shall not extend to Northern Ireland.