



# Local Government Act 1948

1948 CHAPTER 26 11 and 12 Geo 6

## PART V

### RATING OF TRANSPORT AND ELECTRICITY AUTHORITIES

#### Modifications etc. (not altering text)

C1 Part V excluded by [Local Government \(Scotland\) Act 1966 \(c. 51\)](#), **ss. 18(1)**, 19(1)

#### 85 General

(1) ..... F1

(2) ..... F2

#### Textual Amendments

F1 S. 85(1) repealed (E.W.) by [General Rate Act 1967 \(c. 9\)](#), **Sch. 14 Pt. I** and s. 85 repealed (S.) by [S.I. 1985/194](#), art. 8, **Sch.**

F2 Ss. 85(2), 145(6) repealed by [Valuation and Rating \(Scotland\) Act 1956 \(c. 60\)](#), **Sch. 7 Pt. III**

#### *Railways and Canals; rating provisions*

<sup>F4</sup>86 ..... F3

#### Textual Amendments

F3 S. 86 repealed by (E.W.) [General Rate Act 1976 \(c. 9\)](#), **Sch. 14 Pt. I**

F4 Ss. 86, 109, 110 repealed (S.) by [S.I. 1985/194](#), art. 8, **Sch.**

*Status: Point in time view as at 01/02/1991.*

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## 87 Railway or canal hereditaments partly used for other purposes.

[<sup>F5</sup>(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) ..... <sup>F6</sup>

### Textual Amendments

**F5** S. 87(1) repealed (E.W.) by [General Rate Act 1967 \(c. 9\)](#), **Sch. 14 Pt. I**; modified by [Transport Act 1968 \(c. 73\)](#), **s. 162(6)** and S.I. 1978/1174, **art. 8(4)(a)**

**F6** S. 49(2)–(4), 62(2), 87(3) repealed by [Lands Tribunal Act 1949 \(c. 42\)](#), s. 10(4), **Sch. 2**

### Modifications etc. (not altering text)

**C2** S. 87 amended by [Lands Tribunal Act 1949 \(c. 42\)](#), **s. 1(3)(e)**

**C3** S. 87(1) modified (S.) by S.I. 1985/194, **art. 7(5)**, 1985/196, art. 7(4)

## 88

(1) ..... <sup>F7</sup>

(2) ..... <sup>F8</sup>

### Textual Amendments

**F7** Ss. 57(2), 72, 88(1), 89(3)–(7), 106, 121(8), 147, Schs. 1 para. 2, 2 repealed by [Local Government Act 1958 \(c. 55\)](#), **Sch. 9 Pt. V**

**F8** Ss. 33, 34, 39–48, 49(1), 50–53, 55(1), 56, 57(1), 58, 59(2), 60, 61, 63, 64, 66, 67, 69, 70, 88(2), 94(2A), 100(2), 120(3), 121(4), Sch. 1 paras. 1, 3 repealed by [General Rate Act 1967 \(c. 9\)](#), **Sch. 14 Pt. I**

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

[<sup>F9</sup>(1) The provisions of this Part of this Act, so far as they relate to railway or canal hereditaments, the repeals in the <sup>M1</sup>Railways (Valuation for Rating) Act 1930, the

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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 <sup>M2</sup>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) ..... F10

**Textual Amendments**

**F9** S. 89(1)(2) repealed (E.W.) by [Local Government Act 1958 \(c. 55\)](#), [Sch. 9 Pt. V](#)

**F10** Ss. 57(2), 72, 88(1), 89(3)–(7), 106, 121(8), 147, Schs. 1 para. 2, 2 repealed by [Local Government Act 1958 \(c. 55\)](#), [Sch. 9 Pt. V](#)

**Marginal Citations**

**M1** 1930 c. 24.

**M2** 1930 c. 24.

90 ..... F11

**Textual Amendments**

**F11** S. 90 repealed by [Local Government Act 1958 \(c. 55\)](#), [Sch. 9 Pt. V](#) and [Statute Law \(Repeals\) Act 1975 \(c. 10\)](#), [Sch. Pt. XIV](#)

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91 ..... F12

**Textual Amendments**  
F12 S. 91 repealed by [General Rate Act 1967 \(c. 9\)](#), [Sch. 14 Pt. I](#) and [S.I. 1978/1175, Sch.](#)

92 ..... F13

**Textual Amendments**  
F13 Ss. 92, 96(1) repealed by [Local Government Act 1958 \(c. 55\)](#), [Sch. 9 Pt. V](#) and [S.I. 1978/1175, Sch.](#)

*Payments by British Transport Commission for benefit of local authorities*

93 ..... F14

**Textual Amendments**  
F14 Ss. 93, 94(1), 95 repealed by [Transport Act 1962 \(c. 46\)](#), [Sch. 12 Pt. II](#)

[<sup>F15</sup>94 **Adjustments of British Transport Commission’s payments for changes in the average rates.**

- (1) ..... <sup>F16</sup>
- (2) The aggregate gross charge to rates . . . <sup>F17</sup>, 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 . . . <sup>F17</sup>, for Scotland, for the said preceding year, as so ascertained and certified.

(2A) ..... <sup>F18</sup>

[ In ascertaining the gross charge aforesaid for Scotland for any year the Secretary of <sup>F19</sup>(2AA) State shall treat the aggregate amount of the domestic element of rate support grants for that year as an amount required to be paid by virtue of the rates levied for that year by authorities in Scotland.]

- (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 . . . <sup>F20</sup> 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) . . . <sup>F21</sup>

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- (b) in the case of a payment for the benefit of local authorities in Scotland, . . .  
<sup>F22</sup> 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.]

#### Textual Amendments

- F15** S. 94 repealed by (E.W.) [General Rate Act 1976 \(c. 9\)](#), [Sch. 14 Pt. I](#) and (1.4.1978) as to the British Railways Board, the National Freight Corporation and any subsidiary of that Board or Corporation in Scotland by [S.I. 1978/1174](#), [Sch.](#)
- F16** Ss. 93, 94(1), 95 repealed by [Transport Act 1962 \(c. 46\)](#), [Sch. 12 Pt. II](#)
- F17** Words repealed by [Statute Law \(Repeals\) Act 1978 \(c. 45\)](#), [Sch. 1 Pt. XII](#)
- F18** Ss. 33, 34, 39–48, 49(1), 50–53, 55(1), 56, 57(1), 58, 59(2), 60, 61, 63, 64, 66, 67, 69, 70, 88(2), 94(2A), 100(2), 120(3), 121(4), Sch. 1 paras. 1, 3 repealed by [General Rate Act 1967 \(c. 9\)](#), [Sch. 14 Pt. I](#)
- F19** S. 94 (2AA) inserted by [Local Government \(Scotland\) Act 1966 \(c. 51\)](#), [Sch. 5 para. 2](#)
- F20** Words repealed by [Transport Act 1962 \(c. 46\)](#), [Sch. 12 Pt. II](#)
- F21** S. 94(4)(a) repealed by [Statute Law \(Repeals\) Act 1978 \(c. 45\)](#), [Sch. 1 Pt. XII](#)
- F22** Word repealed by [Local Government \(Financial Provisions etc.\) \(Scotland\) Act 1962 \(c. 9\)](#), [Sch. 3](#)

#### Modifications etc. (not altering text)

- C4** S. 94(2)–(4) applied by [Transport Act 1962 \(c. 46\)](#), [s. 66\(4\)](#)

95 ..... <sup>F23</sup>

#### Textual Amendments

- F23** Ss. 93, 94(1), 95 repealed by [Transport Act 1962 \(c. 46\)](#), [Sch. 12 Pt. II](#)

96 (1) ..... <sup>F24</sup>

(2) ..... <sup>F25</sup>

- (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.

#### Textual Amendments

- F24** Ss. 92, 96(1) repealed by [Local Government Act 1958 \(c. 55\)](#), [Sch. 9 Pt. V](#) and [S.I. 1978/1175](#), [Sch.](#)
- F25** S. 96(2) repealed by [Local Government \(Scotland\) Act 1966 \(c. 51\)](#), [s. 17\(3\)\(a\)](#)

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**Modifications etc. (not altering text)**

**C5** THE TEXT OF s. 96(3) IS IN THE FORM IN WHICH IT WAS ORIGINALLY ENACTED: IT WAS NOT REPRODUCED IN STATUTES IN FORCE AND DOES NOT REFLECT ANY AMENDMENTS OR REPEALS WHICH MAY HAVE BEEN MADE PRIOR TO 1.2.1991.

- 97**
- (1) ..... **F26**
- (2) ..... **F27**

**Textual Amendments**

**F26** S. 97(1) repealed by [Local Government Act 1958 \(c. 55\)](#), s. 67, **Sch. 9 Pt. II**

**F27** Ss. 97(2), 99, 107 repealed by [S.I. 1978/1175](#), **Sch.**

- 98** ..... **F28**

**Textual Amendments**

**F28** S. 98 repealed by [Local Government Act 1958 \(c. 55\)](#), s. 67, **Sch. 9 Pt. II** and [S.I. 1978/1175](#), **Sch.**

- 99** ..... **F29**

**Textual Amendments**

**F29** Ss. 97(2), 99, 107 repealed by [S.I. 1978/1175](#), **Sch.**

*General provision as to payments for benefit of local authorities*

**[<sup>F30</sup>100 Provisions as to making and division of payments for benefit of local authorities.**

[ The sums falling to be paid under the preceding provisions of this Part of this Act for <sup>F31</sup>(1) the benefit of . . . <sup>F32</sup> local authorities in Scotland shall be paid to the Secretary of State.]

(2) ..... **F33**

(3) The sums so paid to the Secretary of State for any year shall be distributed by him [<sup>F34</sup>among local authorities or any classes thereof in accordance with regulations made by him under section 111 of the <sup>M3</sup>Local Government (Scotland) Act 1973.]

**Textual Amendments**

**F30** S. 100 repealed (1.4.1978) as to the British Railways Board, the National Freight Corporation and any subsidiary of that Board or Corporation in Scotland by [S.I. 1978/1174](#), **Sch.** and as to a Scottish Electricity Board by [S.I. 1978/1175](#), **Sch.**

**F31** S. 100(1) repealed (E.W.) by [General Rate Act 1967 \(c. 9\)](#), **Sch. 14 Pt. I**

**F32** Words repealed by [Statute Law \(Repeals\) Act 1978 \(c. 45\)](#), **Sch. 1 Pt. XII**

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**F33** Ss. 33, 34, 39–48, 49(1), 50–53, 55(1), 56, 57(1), 58, 59(2), 60, 61, 63, 64, 66, 67, 69, 70, 88(2), 94(2A), 100(2), 120(3), 121(4), Sch. 1 paras. 1, 3 repealed by General Rate Act 1967 (c. 9), **Sch. 14 Pt. I**

**F34** Words substituted by Local Government (Scotland) Act 1975 (c. 30), **Sch. 6 Pt. II para. 14**

**Modifications etc. (not altering text)**

**C6** S. 100(1)(3) amended by Transport Act 1962 (c. 46), **s. 66(8)**

**Marginal Citations**

**M3** 1973 c. 65.

**101** ..... **F35**

**Textual Amendments**

**F35** Ss. 17, 21, 22, 24, 26–32, 101 repealed by Local Government (Scotland) Act 1973 (c. 65), **Sch. 29**

[<sup>F36</sup>**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 [<sup>F37</sup>the Electricity Council] 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.]

**Textual Amendments**

**F36** S. 102 repealed by (E.W.) General Rate Act 1967 (c. 9), **Sch. 14 Pt. I** and (1.4.1978) as to the British Railways Board, the National Freight Corporation and any subsidiary of that Board or Corporation in Scotland by S.I. 1978/1174, **Sch.** and as to a Scottish Electricity Board by S.I. 1978/1175, **Sch.**

**F37** Words inserted by Electricity Act 1957 (c. 48), **Sch. 4 Pt. II**

**Modifications etc. (not altering text)**

**C7** S. 102(1) amended by Transport Act 1962 (c. 46), **s. 66(8)**

**103** ..... **F38**

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**Textual Amendments**

**F38** S. 103 repealed by [Electricity Act 1957 \(c. 48\)](#), [Sch. 5 Pt. I](#)

*Miscellaneous*

**104** ..... **F39**

**Textual Amendments**

**F39** S. 104 repealed by [Transport Charges &c. \(Miscellaneous Provisions\) Act 1954 \(c. 64\)](#), [Sch. 2 Pt. II](#)

**105** ..... **F40**

**Textual Amendments**

**F40** Ss. 105, 125 and 138 repealed by [Statute Law \(Repeals\) Act 1989 \(c. 43\)](#), s. 1(1), [Sch. 1 Pt. IV](#)

**106** ..... **F41**

**Textual Amendments**

**F41** Ss. 57(2), 72, 88(1), 89(3)–(7), 106, 121(8), 147, Schs. 1 para. 2, 2 repealed by [Local Government Act 1958 \(c. 55\)](#), [Sch. 9 Pt. V](#)

**107** ..... **F42**

**Textual Amendments**

**F42** Ss. 97(2), 99, 107 repealed by [S.I. 1978/1175](#), [Sch.](#)

**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—



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- (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 aforesaid who becomes a civil servant or a pensionable officer or servant of a local authority and—
- (i) the reckoning for the purposes of [<sup>F43</sup>the principal civil service pension scheme within the meaning of section 2 of the <sup>M4</sup>Superannuation Act 1972 or of regulations made under section 7 of that Act in its application to Scotland], 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 [<sup>F44</sup>or scheme] 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 [<sup>F43</sup>regulations], 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 [<sup>F45</sup>regulations made under section 7 of the <sup>M5</sup>Superannuation Act 1972 in its application to Scotland there were substituted a reference to regulations made under that section in its application to England and Wales].
- (4) In this section, the expression “local authority” has the like meaning as in the <sup>M6</sup>Local Government Superannuation (Scotland) Act 1937, or the <sup>M7</sup>Local Government Superannuation Act 1937, as the case may be.

#### Textual Amendments

**F43** Words substituted by [Superannuation Act 1972 \(c. 11\), Sch. 6 para. 24](#)

**F44** Words inserted by [Superannuation Act 1972 \(c. 11\), Sch. 6 para. 24](#)

**F45** Words substituted by [Superannuation Act 1972 \(c. 11\), Sch. 6 para. 24](#)

#### Marginal Citations

**M4** [1972 c. 11.](#)

**M5** [1972 c. 11.](#)

**M6** [1937 c. 69.](#)

**M7** [1937 c. 68.](#)

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F47 **109** ..... F46

**Textual Amendments**

**F46** S. 109 repealed by (E.W.) [General Rate Act 1967 \(c. 9\)](#), [Sch. 14 Pt. I](#) and (1.4.1978) as to the British Railways Board, the National Freight Corporation and any subsidiary of that Board or Corporation in Scotland by [S.I. 1978/1174](#), [Sch.](#)

**F47** Ss. 86, 109, 110 repealed (S.) by [S.I. 1985/194](#), art. 8, [Sch.](#)

F49 **110** ..... F48

**Textual Amendments**

**F48** S. 110 repealed by (E.W.) [General Rate Act 1967 \(c. 9\)](#), [Sch. 14 Pt. I](#) and (1.4.1978) as to the British Railways Board, the National Freight Corporation and any subsidiary of that Board or Corporation in Scotland by [S.I. 1978/1174](#), [Sch.](#)

**F49** Ss. 86, 109, 110 repealed (S.) by [S.I. 1985/194](#), art. 8, [Sch.](#)

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**Changes to legislation:**

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