



Local Government Act 1948

1948 CHAPTER 26

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

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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 last-mentioned 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

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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.

90 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.

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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—

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- (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 Hydro-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

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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;

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- (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 two-thirds 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 ;
- (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.

105 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.

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- (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

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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.