



Local Government Act 1948

1948 CHAPTER 26

PART VIII

GENERAL.

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

Status: This is the original version (as it was originally enacted).

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.