
STATUTORY INSTRUMENTS

1973 No. 1625

LOCAL GOVERNMENT, ENGLAND AND WALES

The Local Government (Rating Matters) Order 1973

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| <i>Made</i> | - - - - | <i>24th September 1973</i> |
| <i>Laid before Parliament</i> | | <i>4th October 1973</i> |
| <i>Coming into Operation</i> | | <i>15th October 1973</i> |

The Secretary of State for the Environment, in relation to England, and the Secretary of State for Wales, in relation to Wales, in exercise of the powers conferred upon them by section 254(1) and (2) (d) of the Local Government Act 1972 and of all other powers enabling them in that behalf, hereby make the following order:—

Title and commencement

1. This order may be cited as the Local Government (Rating Matters) Order 1973 and shall come into operation on 15th October 1973.

Interpretation

2.—(1) The Interpretation Act 1889 shall apply for the interpretation of this order as it applies for the interpretation of an Act of Parliament.

(2) In this order—

“the Act” means the Local Government Act 1972;

“the specified matters” means—

the establishment of districts as rating areas and of district councils as the rating authorities therefor;

the abolition of boroughs outside Greater London and of urban and rural districts;

the establishment of new parishes in certain areas in England under Part V of Schedule 1 to the Act;

the abolition of urban and rural parishes in Wales and the establishment there of communities;

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the division of certain rural parishes in England by the Act or the English Non-metropolitan Districts (Definition) Order 1972⁽¹⁾ and the establishment of new parishes by the Act and the New Parishes Order 1973;

the abolition of urban parishes in England;

the amendment of the General Rate Act 1967 effected by paragraph 28 of Schedule 13 to the Act;

and

“Wales” means the area consisting of the counties established by section 20 of the Act (new local government areas in Wales) and “England” does not include any area included in any of those counties.

(3) In this order, unless the context otherwise requires, references to any enactment shall be construed as references to that enactment as amended, extended or applied by or under any other enactment, and in this paragraph “enactment” includes any instrument made under any Act.

Rating of National Coal Board

3.—(1) The abolition of areas effected by sections 1(10) and 20(6) of the Act shall not affect Schedule 3 (divisional areas) of the National Coal Board (Valuation) Order 1963⁽²⁾.

(2) Subject to paragraph (1) above, for all purposes of the said order in relation to any year beginning after 31st March 1974 the specified matters shall be deemed to have been effected at all material times.

(3) The National Coal Board shall as soon as may be after the coming into operation of this order certify to the Commissioners of Inland Revenue, in relation to any rating district, any variation of the amounts certified by them under article 21(3)(b) and (c) of the said order which is necessary.

The Commissioners shall as soon as may be thereafter notify to the Board and to the rating authorities concerned the particulars and rateable values which would have been required by paragraphs (4) and (6) of the said article to have been notified if the specified matters had been effected on 1st April 1973.

The notifications under the said paragraphs (4) and (6) shall cease to have effect.

Rating of other bodies and undertakings

4.—(1) In the application of section 33 of and Schedule 6 to the General Rate Act 1967 and of the Natural Gas Terminals (Rating) Order 1970⁽³⁾ to the British Gas Corporation, of section 34 of and Schedule 7 to the said Act to any Electricity Board and of the Post Office (Rateable Values) Order 1972⁽⁴⁾ to the Post Office in relation to any rate period beginning on or after 1st April 1974 the specified matters shall be deemed to have been effected at all material times.

(2) In the Natural Gas Terminals (Rating) Order 1970 as amended⁽⁵⁾, for the entries in column (1) of the Schedule there shall be substituted—

“**1.** Premises in the district of Castle Point.

2. Premises in the parishes of Bacton and Paston in the district of Pastonacres.

3. Premises in the parish of Easington in the district of Holderness.

(1) (1972 III, p. 6024).

(2) (1963 I, p. 785).

(3) (1970 II, p. 3146).

(4) (1972 III, p. 5184).

(5) The relevant amending instrument is S.I. 1973/1459.

4. Premises in the parish of Theddlethorpe St. Helen in the district of East Lindsey”.

(3) In the Post Office (Rateable Values) Order 1972:—

(a) in article 6(6) (which ensures that parishes in the rural districts of Beverley and Holderness shall be deemed for certain purposes to constitute rating areas)—

for “parishes in the rural district of Beverley named” there shall be substituted “areas in the district of Beverley described”;

the word “rural”, wherever subsequently occurring, shall be omitted;

for the word “parishes”, where last occurring, there shall be substituted “areas”; and

(b) for the Schedule there shall be substituted the Schedule set out in the Schedule to this order.

(4) If any adjustment of the cumulo-value of a water undertaking falls to be made under paragraph 3 of Schedule 4 to the General Rate Act 1967 for the rate periods beginning on 1st April 1974 and subsequent rate periods the specified matters shall for the purposes of paragraph 4 of the said Schedule be deemed to have been effected at all material times.

Rating of unoccupied property

5.—(1) Any resolution under section 17 of the General Rate Act 1967 whereby the provisions of Schedule 1 to that Act (rating of unoccupied property) are in force immediately before 1st April 1974 in a county borough or county district abolished by section 1 or 20 of the Act shall cease to have effect on that date.

(2) Paragraph (1) is without prejudice to any resolution of a district council under the said section 17 that the provisions of the said Schedule 1 shall apply to their district as from 1st April 1974, and where such a resolution is passed, then, in relation to any hereditament situated in any part of the district in which the provisions of the said Schedule 1 applied immediately before 1st April 1974 by virtue of any resolution under the said section 17, in calculating any period for the purposes of the said Schedule 1 the provisions thereof (other than the provision of paragraph 14 that periods when the Schedule is not in force in the rating area shall be disregarded) shall be treated as having been continuously in force from the date specified in the last-mentioned resolution to 1st April 1974.

Rating of owners and discount for rates

6. Any direction for the rating of owners under section 55 of the General Rate Act 1967 in force immediately before 1st April 1974 in a county borough or county district abolished by section 1 or 20 of the Act shall cease to have effect on that date.

This article is without prejudice to any direction of a district council under the said section 55 taking effect as from 1st April 1974.

Expenses of community councils

7.—(1) Where by virtue of section 27 of the Act a community council is established for a community or a group of communities, the district council concerned shall, in the year beginning on 1st April 1974, levy rates in the community or group of communities and make payments to the community council as if the community council had issued a precept to the district council requiring payment of the sum necessary to meet the expenses of the community council during that year.

(2) For the purpose of determining any such sum as is mentioned in paragraph (1), a district council shall—

(a) in the case of the council of a community whose area is included in the area of an existing borough or urban district, consult with the borough or urban district council; and

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(b) in the case of the council of a community or group of communities which replaces an existing parish council, consult with the parish council;

and the clerk of any such borough, urban district or parish council shall supply the district council with such information as may be required for the purpose of giving effect to this article.

Valuation lists

8.—(1) The appropriate valuation officers of the Commissioners of Inland Revenue shall, after consultation with the rating authorities, take such action as regards valuation lists as may be necessary as the result of the Act, and

- (a) any area comprised in a district may be treated in a valuation list as a rating district;
- (b) nothing in the Valuation Lists Rules 1972⁽⁶⁾ shall preclude any such action being taken by the amalgamation of existing valuation lists or sheets of valuation lists or copies thereof (in all cases with any revisions, in particular the deletion of hereditaments, necessary) to form the valuation list for a district.

(2) For the purposes of any action as regards valuation lists to take effect on 1st April 1974 the specified matters shall be deemed to have been effected as from the coming into operation of this order.

Proposals for alteration of valuation lists

9. Subject to the provisions of paragraph 29(6) of Schedule 13 to the Act any proposal for the alteration of a valuation list in respect of a hereditament in a district shall have effect from 1st April 1974 as if it had been made for the alteration of the valuation list for the district in respect of such hereditament, and any action in relation to such proposal taken by, or in relation to, the rating authority shall have effect as if it had been taken by, or in relation to, the council of the district.

Collection of rate arrears

10. All rates made but not collected at 1st April 1974 in respect of hereditaments in a district shall be collected and recovered by the council of the district.

Signed by authority of the Secretary of State for the Environment.

R. Graham Page
Minister for Local Government and
Development
Department of the Environment

24th September 1973

Peter Thomas
Secretary of State for Wales

24th September 1973

(6) (1972 III, p. 4736).

SCHEDULE

“Schedule

Kingston upon Hull Telephone Area

The district of Kingston upon Hull.

In the district of Beverley, the areas of the former borough of Beverley and urban district of Haltemprice and the parishes of Brantingham, Elloughton, Molescroft, North Ferriby, Rowley, Skidby, Swanland, Tickton, Walkington, Wawne, Welton and Woodmansey.

In the district of Holderness, the parishes of Bilton, Coniston, Hedon, Paull, Preston, Sproatley and Swine.”.

EXPLANATORY NOTE

This Order makes provision, consequential on the Local Government Act 1972, in respect of a number of rating matters, namely—

the calculation of rateable values for various public utilities;

the termination of any existing resolution concerning the rating of unoccupied property; but with continuity therewith of any similar resolution of the new district council effective from 1st April 1974;

the termination of existing resolutions for rating owners and allowing discounts;

the reorganisation of valuation lists so as to accord with the new districts;

the continuity into the new districts of proposals for alteration of valuation lists;

the collection and recovery by the new district councils of arrears of rates outstanding on 31st March 1974.

The Order also contains a provision concerning expenses of community councils in Wales in the first year of reorganised local government.