

1974 No. 363

RATING AND VALUATION

The Rate-demands Rules 1974

<i>Made</i>	- - -	<i>7th March 1974</i>
<i>Laid before Parliament</i>		<i>8th March 1974</i>
<i>Coming into Operation</i>		<i>9th March 1974</i>

The Secretary of State for the Environment, after consultation with the associations of local authorities with whom consultation appeared to him to be desirable, in exercise of the powers conferred by section 113 of the General Rate Act 1967(a) as amended by paragraph 8 of Schedule 7 to the Local Government Act 1974(b) and now vested in him (c) and of all other powers enabling him in that behalf, hereby makes the following rules:—

1. These rules may be cited as the Rate-demands Rules 1974 and shall come into operation on 9th March 1974.

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

(2) Any reference in these rules to a numbered section shall, unless the reference is to a section of a specified Act, be construed as a reference to the section bearing that number in the General Rate Act 1967.

3. These rules shall apply in relation to rates made by the councils of districts and London boroughs in respect of any rate period beginning on or after 1st April 1974.

4. Subject to the provisions of any enactment every demand note on which a rate is levied shall show the particulars and information required by these rules.

5. The demand note shall show the estimated product of 1p rate for the rating area.

6. The demand note shall show the local deficiency in rateable value for the rating authority as ascertained in accordance with paragraph 10(2) of Schedule 2 to the Local Government Act 1974.

7. The demand note shall show the total amount in the pound being levied for the purposes of the rating authority before deduction of the items shown at rule 8 below, and the amounts in the pound each forming part of that total amount being levied for—

(a) 1967 c. 9. (b) 1974 c. 7.
 (c) S.I. 1970/1681 (1970 III, p. 5551). (d) 1889 c. 63.

- (a) any service administered by the rating authority which incurs an expenditure exceeding 4p in the pound;
- (b) any service or group of services for which a separate fund account is kept by the rating authority;
- (c) any debit resulting from a scheme made for equalising rates;
- (d) any debit resulting from giving effect to differential rating required by any order made under section 254 of the Local Government Act 1972(a);
- (e) any service which the rating authority think it fit to include; and
- (f) any provision for general balance.

For the purposes of this rule the expression "separate fund account" includes—

- (a) in relation to expenses chargeable on part only of a rating area, the separate account or accounts of such expenses;
- (b) in relation to any service for which by law separate accounts are required to be kept, the separate revenue account therefor.

8. The demand note shall show as deductions from the total amount in the pound being levied for the purposes of the rating authority and as amounts in the pound each of the following—

- (a) appropriations from general balance;
- (b) housing subsidies;
- (c) Government grants (other than rate support grant);
- (d) any credit resulting from a scheme made for equalising rates; and
- (e) other credits, not being Government grants.

9.—(1) The demand note shall show the total amount or total amounts in the pound shown in any precept received by the rating authority to be levied for the purposes and, where applicable, the expenses, of the precepting authority and also in respect of each such total—

- (a) the amounts in the pound forming part thereof shown in the precept to be levied for the items shown in rule 8 of the Precepts Rules 1974(b);
and
- (b) the amounts in the pound shown in the precept as deducted therefrom for the items shown in heads (a), (b), (d) and (e) of rule 9 of the Precepts Rules 1974.

(2) The expressions "purposes" and "expenses" in this rule mean respectively the purposes described in rules 5, 6 and 7(1) and the expenses described in rule 7(2) of the Precepts Rules 1974(b).

10.—(1) The demand note shall show as a deduction from the aggregate of the total amount in the pound being levied for—

- (a) the purposes of the rating authority after deduction of the items shown at rule 8 above; and
- (b) the purposes and, where applicable, the expenses of any precepting authority after deduction of the items referred to in rule 9(b) above, the amount in the pound of the needs element of the rate support grant.

(a) 1972 c. 70.

(b) S.I. 1974/362. (1974 I, p. 1177).

(2) The expressions “purposes” and “expenses” in this rule in their application to a precepting authority shall have the same meaning as in rule 9(2) above.

11. Notwithstanding anything in rules 7 and 9 above, where a rating authority resolve in accordance with section 67(1) of the London Government Act 1963(a) to aggregate the expenses of like functions over the whole or part of their area it shall be sufficient that the demand note shall show in the aggregate the amount in the pound which is being levied for each common function.

12. There shall be included in the demand note information showing—

- (a) the extent of and the reason for any reduction made in the rate which would otherwise have been levied in order to give effect to any differential precepting and rating requirements to which effect has to be given by the precepting and rating authority;
- (b) the amounts in the pound of the rate reductions made for dwelling-houses and mixed hereditaments respectively, in pursuance of section 48(1); or in a case where the rate period is less than a year, the equivalent reductions made in pursuance of section 48(2);
- (c) that a person who is a residential occupier may, according to his personal circumstances, be entitled to a rate rebate and that the rating authority will provide on request further information on this subject;
- (d) that a person who is the occupier of and resides or is usually resident in a dwelling may, in certain circumstances, be entitled to pay rates by instalments under section 50;
- (e) the methods of payment and the date or dates on which payment is due;
- (f) the address of the valuation officer for that rating area.

13. As regards hereditaments in respect of which an allowance may be claimed under section 55(2) or 56(1) the rating authority shall include in the demand note information with respect to the allowance which may be claimed.

14. Where a district council receives from a county council precepts for different parts of the district it shall be sufficient for any demand note relevant to such a part only to show the particulars and information required to be shown under these rules in respect of the precept relevant to that part of the district.

15. The rating authority may, if it thinks fit, show the particulars and information required by these rules in a single demand note in cases where a person is rated in respect of two or more hereditaments.

16.—(1) Where any charge is to be collected by a rating authority on behalf of a water authority pursuant to an agreement under section 32A of the Water Act 1973(b) the demand note shall show distinct from the general rate the amount in the pound being levied for that charge or, where the charge is a fixed charge, the actual amount of the charge.

(a) 1963 c. 33.

(b) 1973 c. 37.

(2) A demand note may include a demand for any other rate, rent, or charge.

17. The Rate-demands Rules 1965(a) and the Rate-demands (Amendment) Rules 1967(b) are hereby revoked.

7th March 1974.

Anthony Crosland,
Secretary of State for the Environment.

EXPLANATORY NOTE

(This Note is not part of the Rules.)

These Rules, which supersede the Rate-demands Rules 1965, prescribe matters to be contained in rate demand notes apart from those required to be shown by any statutory provision. They apply to rate demand notes made in respect of any rate period beginning on or after 1st April 1974. They do not prescribe the form of the rate demand note, which is left to the discretion of rating authorities. Among the matters to be shown are the amounts in the pound to be spent on the more significant local services, the availability of rate rebates and instalment facilities. The Rules also make provision consequent upon the revised Rate Support Grant arrangements contained in the Local Government Act 1974.

(a) S.I. 1965/261 (1965 I, p. 658).

(b) S.I. 1967/1965 (1967 III, p. 5402).

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