STATUTORY INSTRUMENTS

1985 No. 195 (S. 14)

RATING AND VALUATION

The Glasgow Underground (Rateable Values) (Scotland) Order 1985

Laid before Parliament in draft

Made - - - 13th February 1985 Coming into Operation 14th February 1985

In exercise of the powers conferred on me by sections 6 and 35 of the Local Government (Scotland) Act 1975 (a) and of all other powers enabling me in that behalf, and after consultation with such associations of local authorities, and of persons carrying on undertakings, as appeared to me to be concerned and with such local authority, person or association of persons with whom consultation appeared to me to be desirable, I hereby make the following order, a draft of which has been laid before and has been approved by resolution of each House of Parliament:—

Citation and commencement

1. This order may be cited as the Glasgow Underground (Rateable Values) (Scotland) Order 1985, and shall come into operation on the day after the day on which it is made.

Interpretation

- 2.—(1) In this order, unless the context otherwise requires—
 - "the Act of 1975" means the Local Government (Scotland) Act 1975;
 - "the assessor" means the assessor for the Strathclyde Region;
 - "the Executive" means the Strathclyde Passenger Transport Executive;
 - "the lands and heritages" means the lands and heritages occupied by the Executive for the purposes described in paragraph 2A of Schedule 1 to the Act of 1975(b);
 - "relevant year" means the year in respect of which the rateable value of the lands and heritages is prescribed by or, as the case may be, determined in accordance with this order;
 - "the Valuation Acts" means the Lands Valuation (Scotland) Act 1854 (c), the Acts amending that Act and any other Act relating to valuation;

and other words and expressions have the same meaning as in the Valuation Acts.

(c) 1854 c.91.

⁽a) 1975 c.30; section 6 was substituted by the Local Government (Scotland) Act 1978 (c.4), section 1.

⁽b) Paragraph 2A of Schedule 1 was inserted by the Local Government (Miscellaneous Provisions) (Scotland) Act 1981 (c.23), section 10.

(2) Any reference in this order to a numbered article shall be construed as a reference to the article bearing that number in this order.

Prescription or determination of rateable value

- 3.—(1) The rateable value of the lands and heritages shall be—
 - (a) for the year 1985-86, £150,000; and
 - (b) for the year 1986-87 and for subsequent years, the rateable value for the year immediately preceding the relevant year, adjusted in accordance with the following formula, namely:—

£X x
$$\left(1 + \frac{(a-b)}{2b}\right)$$

- £X being the rateable value for the year immediately preceding the relevant year;
- a being the number of passenger journeys on the underground railway of the Executive in the year 2 years prior to the relevant year;
- b being the number of passenger journeys on the underground railway of the Executive in the year 3 years prior to the relevant year.
- (2) For the purposes of this article, the number of passenger journeys in any year shall be taken to be the number as certified by the Executive.

Supplementary provisions

- **4.** Any entry in the valuation roll by virtue of the provisions of this order shall have effect as from 1st April of the relevant year.
- 5. The Executive shall at the request of the assessor furnish to him a certificate setting out such particulars as are required for the purposes of article 3.

Amendment of enactments

- **6.**—(1) In relation to the lands and heritages to which this order applies, for the year 1985–86 and subsequent years—
 - (a) in the Act of 1975—
 - (i) section 2(1) shall have effect as if for the words "while the valuation roll is in force" there were substituted the words "during the relevant year";
 - (ii) references in sections 2(1)(d) and 3(4) to "material change of circumstances" shall be deemed to be references to determinations of the rateable value of lands and heritages made under this order;
 - (iii) sections 2(2)(c) and (d) shall not apply and the effective date of an alteration in the valuation roll made under section 2(1)(d) or (f) shall be 1st April of the relevant year;
 - (iv) the words in section 3(4) from "and notwithstanding" to the end shall not apply;
 - (b) the requirements of the Valuation Timetable (Scotland) Order 1984(a) for valuations to be made, in various respects, as at particular dates shall not apply.

- (2) In section 40(5) of the Water (Scotland) Act 1980(a) there shall be added at the end—
 - "(c) any such lands and heritages specified in paragraph 2A (underground railways) of Schedule 1 to the said Act of 1975 as have their rateable values prescribed by or determined under any order made under sections 6 and 35 of that Act, in respect of the year 1985–86 or subsequent years."
- (3) In section 17 of the Local Government (Scotland) Act 1966(b) after subsection (4) there shall be added the following subsection:—
 - "(4F) As respects the year 1985–86 and subsequent years, water authorities shall have power to make charges by way of meter or otherwise in respect of water supplied to any such lands and heritages specified in paragraph 2A of Schedule 1 to the Local Government (Scotland) Act 1975 as have their rateable values prescribed by or determined under any order made under sections 6 and 35 of that Act.".

George Younger,
One of Her Majesty's Principal
Secretaries of State.

New St Andrew's House, Edinburgh. 13th February 1985.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This order prescribes the rateable value for the year 1985–86 of the operational lands and heritages of the Glasgow Underground railway, and the manner in which the rateable value of these lands and heritages is to be determined in subsequent years (Article 3). It makes consequential amendments to general enactments to disapply provisions which are inappropriate where rateable values are prescribed by statute (Article 6). The duty to value these lands and heritages was transferred to the local assessor by the Assessor of Public Undertakings (Scotland) (Transfer of Functions) Order 1982 (S.I. 1982/330).

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