

**1985 No. 196 (S.15)**
**RATING AND VALUATION**
**The British Railways Board (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 British Railways Board (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 of Public Undertakings (Scotland);

“the Board” means the British Railways Board, and any subsidiary of that Board;

“local authority” means a regional or district council;

“rating area” means the area of a district council;

“relevant year” means the year in respect of which the rateable value of lands and heritages occupied by the Board is prescribed by or, as the case may be, determined in accordance with this order;

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

“the Valuation Acts” means the Lands Valuation (Scotland) Act 1854(a), the Acts amending that Act and any other Act relating to valuation;

“year” means the financial year of a local authority;

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

(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.

*Aggregate amount of rateable values*

3.—(1) The aggregate amount of the rateable values of the lands and heritages occupied by the Board in Scotland and to which paragraph 2 of Schedule 1 to the Act of 1975(b) applies shall—

(a) for the year 1985–86 be £4,200,000;

(b) for the year 1986–87 be determined in accordance with the following formula, namely:—

$$£4,200,000 \times \left( 1 + \frac{(a-b)}{2b} \right)$$

*a* being the relevant figure for the calendar year 1984;

*b* being the relevant figure for the calendar year 1983; and

(c) for the year 1987–88 and for subsequent years be the aggregate amount of the rateable values of the said lands and heritages for the year immediately preceding the relevant year adjusted in accordance with the following formula, namely:—

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

£*X* being the aggregate amount of the rateable values for the year immediately preceding the relevant year;

*a* being the relevant figure for the year 2 years prior to the relevant year;

*b* being the relevant figure for the year 3 years prior to the relevant year.

(2) For the purposes of this article “the relevant figure” shall be taken to be the sum, as certified by the Board, of the number of passenger journeys on the railways of the Board and the number of revenue earning tonnes of freight traffic originating on those railways during a calendar year or, as the case may be, year, reduced or increased to the nearest complete million by ignoring any fraction of one million which is less than one half and treating any other such fraction as equivalent to a complete million.

*Apportionment of rateable value*

4.—(1) The aggregate amount of the rateable values prescribed by or, as the case may be, determined in accordance with article 3 shall be apportioned among rating areas according to the proportions which the relevant receipts in the respective rating areas bear to the aggregate of the relevant receipts in all rating areas.

(a) 1854 c. 91.

(b) Paragraphs 1 to 4 of Schedule 1 were substituted by the Local Government (Scotland) Act 1978, section 2.

(2) For the purposes of this article “the relevant receipts” shall be taken to be—

- (a) for the years 1985–86 and 1986–87, the aggregate of the receipts by way of revenue included or to be included in the accounts of the Board in respect of passenger and freight traffic carried by the Board and any workshop activity of British Rail Engineering Limited, in any rating area in the calendar year ending in the year 2 years prior to the relevant year, excluding any receipts by way of revenue in respect of the carriage of parcels and post office mailbags; and such aggregate shall be estimated by the Board for each rating area on the basis of the best information available to the Board; and
- (b) for the years 1987–88 and subsequent years, the aggregate of the receipts by way of revenue included or to be included in the accounts of the Board in respect of passenger and freight traffic carried by the Board and any workshop activity of British Rail Engineering Limited, in any rating area in the year 2 years prior to the relevant year, excluding any receipts by way of revenue in respect of the carriage of parcels and post office mailbags; and such aggregate shall be estimated by the Board for each rating area on the basis of the best information available to the Board.

*Supplementary provisions*

5.—The Assessor shall—

- (a) apportion, in accordance with article 4, the aggregate amounts of the rateable values prescribed by article 3 for the year 1985–86 and determine and apportion, in accordance with articles 3 and 4, the aggregate amounts of the rateable values for any other relevant year;
- (b) transmit to each local authority, within 14 days of the coming into operation of this order, a copy of so much of any proposed direction to a local assessor to enter lands and heritages in the valuation roll as relates to the valuation for the year 1985–86 of lands and heritages in its area to which this order relates;
- (c) transmit to the Board, within 14 days of the coming into operation of this order, a copy of so much of any proposed direction to a local assessor to enter lands and heritages in the valuation roll as relates to the valuation for the year 1985–86 of lands and heritages of the Board to which this order relates.

6.—(1) A local authority may within 28 days of the coming into operation of this order make representations to the Assessor about the rateable value apportioned to its area for the year 1985–86.

(2) The Board may within 28 days of the coming into operation of this order make representations to the Assessor about the rateable value for the year 1985–86 apportioned to any rating area in which lands and heritages of the Board are situated.

*Amendment of enactments*

- 7.—(1)(a) The exercise of the duties laid on the Assessor by article 5(a) shall be deemed to be a valuation of lands and heritages under subsection (1) of section 5 of the Act of 1975;
- (b) subsection (4) of the said section 5 shall not apply and the effective date of an entry in the valuation roll, made in pursuance of a direction under subsection (2) of the said section, of a rateable value apportioned under article 4 shall be the 1st April of the relevant year.
- (2) Section 24 of the Lands Valuation (Scotland) Act 1854 shall apply in relation to valuations for the year 1985–86 as if the requirement for the Assessor to copy to the Board so much of any direction to a local assessor as concerns the lands and heritages of the Board were deleted.
- (3) Section 46 of the Water (Scotland) Act 1980(a), so far as it relates to premises of the Board in Scotland shall cease to have effect in respect of any year subsequent to 1984–85.
- (4) In the Local Government Act 1948(b) in its application to lands and heritages occupied by the Board in Scotland section 87(1) shall apply with the substitution for “non-rateable purposes” of the words “purposes specified in paragraph 2(1)(c) of Schedule 1 to the Local Government (Scotland) Act 1975,” and sub-paragraph (a) shall cease to have effect;
- (5) In its application to any premises in Scotland occupied wholly or partly for purposes of a subsidiary of the Board, section 162 of the Transport Act 1968(c) shall apply with the substitution for any reference to “non-rateable purposes” within the meaning of section 86(2) of the Local Government Act 1948, however expressed, of a reference to “purposes specified in paragraph 2(1)(c) of Schedule 1 to the Local Government (Scotland) Act 1975”.

*Revocation*

8. The British Railways Board (Rateable Values) (Scotland) Order 1978(d) and the British Railways Board (Rateable Values) (Scotland) Amendment Order 1982(e) are hereby revoked in respect of any year subsequent to 1984–85.

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

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

(a) 1980 c. 45.  
(d) S.I. 1978/1174.

(b) 1948 c. 26.  
(e) S.I. 1982/697.

(c) 1968 c. 73.

## EXPLANATORY NOTE

*(This Note is not part of the Order.)*

This order prescribes the aggregate rateable value of the lands and heritages comprising the operational undertaking of the British Railways Board in Scotland for the year 1985-86 and the method by which the aggregate rateable values for subsequent years are to be determined (Article 3). It also specifies the manner in which the aggregate rateable values are to be apportioned among rating areas (Article 4). It partly disapplies, for the year 1985-86 only, section 24 of the Lands Valuation (Scotland) Act 1854, substitutes an alternative provision more appropriate to a year of revaluation and makes other consequential statutory amendments (Article 7). The order revokes the British Railways Board (Rateable Values) (Scotland) Order 1978, which it replaces, as there is a need to prescribe rateable values for 1985-86 and modified formulae for their annual adjustment and apportionment, to take effect from the date of the general revaluation in 1985 (Article 8).

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