
 STATUTORY INSTRUMENTS

1978 No. 1174 (S. 107)

RATING AND VALUATION

**The British Railways Board (Rateable Values) (Scotland)
Order 1978**

Laid before Parliament in draft

Made - - - - 4th August 1978

Coming into Operation 5th August 1978

In exercise of the powers conferred on me by section 6 of the Local Government (Scotland) Act 1975(a) as substituted by section 1 of the Local Government (Scotland) Act 1978(b), section 35(3) of the said Act of 1975 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:—

Citation and commencement

1. This order may be cited as the British Railways Board (Rateable Values) (Scotland) Order 1978, shall come into operation on 5th August 1978, and shall have effect as from 1st April 1978.

Interpretation

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

(2) References in this order to any enactment shall be construed as including references to such enactment as amended, extended or re-enacted by or under any other enactment.

(3) 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, the National Freight Corporation, and any subsidiary of that Board or Corporation;

“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;

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

(a) 1975 c. 30.

(b) 1978 c. 4.

(c) 1889 c. 63.

(d) 1854 c. 91.

“year” means the financial year of a local authority; and other words and expressions have the same meaning as in the Valuation Acts.

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

Determination of rateable value

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 applies shall:—

(a) for the year 1978–79 be £1,970,000; and

(b) for the year 1979–80 and for subsequent years be the aggregate amount of the rateable values of the said lands and heritages for the year preceding the relevant year adjusted in accordance with the following formula, namely:

$$£X \times \left(1 + \left(\frac{a-b}{4b} \right) \right)$$

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

a being the relevant figure for the calendar year ending in the penultimate year preceding the relevant year;

b being the relevant figure for the calendar year ending in the year before that penultimate 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, 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 for any relevant year shall be apportioned among local authorities 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.

(2) For the purposes of this article “the relevant receipts” shall be taken to be 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 penultimate year preceding 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 Board shall transmit to the Assessor on or before 1st September 1978 a statement setting out particulars of all matters estimated by the Board under article 4 for the purpose of the apportionment of the aggregate rateable values prescribed by article 3 for the year 1978–79.

6. The Assessor shall—

- (a) apportion, in accordance with article 4, the aggregate amount of the rateable values prescribed by article 3 for the year 1978–79 and determine and apportion, in accordance with articles 3 and 4, the aggregate amount of the rateable values for any other relevant year;
- (b) notify each local authority on or before 1st October 1978 of the rateable value apportioned to the authority for the year 1978–79;
- (c) notify the Board on or before 1st October 1978 of the rateable value apportioned to each local authority for the year 1978–79.

7.—(1) A local authority may on or before 15th October 1978 make representations to the Assessor about the rateable value apportioned to the authority for the year 1978–79.

(2) The Board may on or before 15th October 1978 make representations to the Assessor about the rateable value apportioned to any local authority for the year 1978–79.

Amendment of enactments

8.—(1)(a) The exercise of the duties laid on the Assessor by article 6(a) shall be deemed to be a valuation of lands and heritages under subsection (1) of section 5 of the Act of 1975;

(b) in the said section 5 “material change of circumstances” means an adjustment, in terms of article 3, or apportionment, in terms of article 4, of the aggregate amount of the rateable values determined in accordance with article 3;

(c) 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, in relation to the year 1978–79, 1st April 1978 and, in relation to each subsequent year, the 1st April of that year.

(2) Section 2 of the Water (Scotland) Act 1949(a) shall apply to the lands and heritages specified in paragraph 2(1)(b) and (c) of Schedule 1 to the Act of 1975 as if for subsections (1A) to (3) there were substituted the following words:—“The domestic water rate shall not be leviable in respect of the lands and heritages specified in paragraph 2(1)(b) and (c) of Schedule 1 to the Local Government (Scotland) Act 1975.”.

(3) In section 17 of the Local Government (Scotland) Act 1966(b) after subsection (4) there shall be inserted the following subsection:— “(4C) As respects the year 1978–79 and subsequent years, water authorities shall have power to make charges by way of meter or otherwise in respect of any such lands and heritages as are specified in paragraph 2(1)(b) and (c) of Schedule 1 to the Local Government (Scotland) Act 1975.”.

(a) 1949 c. 31.

(b) 1966 c. 51.

(4) In the Local Government Act 1948(a):—

(a) 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)(b) and (c) of Schedule 1 to the Local Government (Scotland) Act 1975”, and subparagraph (a) shall cease to have effect; and

(b) at the beginning of subsection (1) of section 124 there shall be inserted the words “Subject to the provisions of any other enactment” and subparagraph (a)(i) 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 British Railways Board, or for purposes of the National Freight Corporation or of any subsidiary of that Corporation, section 162 of the Transport Act 1968(b) shall apply—

(a) 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)(b) and (c) of Schedule 1 to the Local Government (Scotland) Act 1975”;

(b) with the substitution in subsection (2) (as read with subsection (7)) for the words “under section 66(3) of the Act of 1962” of the words “in consequence of any order made under section 6 of the Local Government (Scotland) Act 1975”.

Repeals

9. The enactments specified in the Schedule to this order so far as they relate to the Board in Scotland are hereby repealed to the extent specified in the third column of the Schedule for any year commencing on or after 1st April 1978.

Bruce Millan,
One of Her Majesty's Principal
Secretaries of State.

New St. Andrew's House,
Edinburgh.
4th August 1978.

SCHEDULE

Article 9

REPEALS

<i>Chapter</i>	<i>Short Title</i>	<i>Extent of Repeal</i>
1948 c. 26	Local Government Act 1948	Sections 85, 86, 94, 100, 102, 105, 109 and 110.
1962 c. 9	Local Government (Financial Provisions etc.) (Scotland) Act 1962	Section 2(1).
1962 c. 46	Transport Act 1962	Section 66.
1963 c. 12	Local Government (Financial Provisions) (Scotland) Act 1963	Section 11.
1966 c. 51	Local Government (Scotland) Act 1966	Section 18 except subsections (3) and (4), and section 19.
1967 c. 9	General Rate Act 1967	In Schedule 5, paragraph 6.

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 1978–79 and the method by which the aggregate rateable values for subsequent years are to be determined. It also specifies the manner in which the aggregate rateable values are to be apportioned among local authorities. The Order amends and repeals, for any year commencing on or after 1st April 1978, the provisions of Part V of the Local Government Act 1948 and subsequent enactments for the making of payments in lieu of rates by the British Railways Board for the benefit of local authorities in Scotland. It also amends the Water (Scotland) Act 1949 and the Local Government (Scotland) Acts 1966 and 1975 for the purposes of this Order.

By virtue of the limited power of retrospectioin conferred by section 6(6) of the Local Government (Scotland) Act 1975 the Order makes provision for the whole of the year 1978–79, notwithstanding that it comes into operation after 1st April 1978.

SI 1978/1174
ISBN 0-11-084174-3



780110841748