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*Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.*

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## SCHEDULES.

### FIFTH SCHEDULE

Sections 94, 96, 97, 100, 109.

#### RULES FOR ASCERTAINING GAINS AND LOSSES OF AREAS.

- 1 There shall be estimated and certified as respects each separately rated area the rate in the pound required to raise an amount certified as being the amount of the expenditure for the standard year falling to be borne by rates (other than special and parish rates) in that area on the assumptions that the rateable values of all hereditaments were the unreduced rateable values thereof, and that the expenditure on the transferred services was incurred by the various spending authorities as existing before the transfer of those services.
- 2 There shall be estimated and certified the rate in the pound which would be required to raise an amount certified as being the amount of such part of the expenditure for the standard year as would have fallen to be borne by rates (other than special and parish rates) in that area on the following assumptions—
  - (a) that the rateable values of all hereditaments were the reduced rateable values thereof; and
  - (b) that the expenditure on the transferred services was expenditure by the county council or the county borough council and in the case of a county was expenditure for general county purposes; and
  - (c) that the standard year was a year falling within the first fixed grant period and that the provisions of Part VI. of this Act, other than sections ninety-four, ninety-six, ninety-seven and one hundred had been in operation.
- 3 In estimating and certifying the expenditure on the transferred services by a county council or county borough council in any case where the area for which a highway authority or poor law authority acts is not wholly comprised in one county or county borough, the expenditure of the authority shall be apportioned between the several counties and county boroughs into which the area extends, and the amount so apportioned to any such county or county borough shall be deemed to be expenditure by the council of that county or county borough on the transferred services.
- 4 The difference resulting from subtracting the rate under Rule 2 contained in this Schedule from the rate under Rule 1 contained therein shall be ascertained.
- 5 If as respects any area the difference is a plus quantity, the estimated proceeds of a rate equivalent to the difference levied on the reduced rateable value of the area shall be deemed to be the gain of the area.
- 6 If the difference is a minus quantity, the estimated proceeds of a rate equivalent to the difference levied on the reduced rateable value of the area shall be deemed to be the loss of the area.
- 7 For the purposes of these Rules, it shall be assumed that elsewhere than in the County of London section nine of the Rating and Valuation Act, 1925, and not paragraph 10 of the Seventh Schedule to that Act, was in operation with respect to precepts issued by county councils.