

1977 No. 2083

RATING AND VALUATION

The National Coal Board (Rateable Values) Order 1977

<i>Made</i>	- - -	21st November 1977
<i>Laid before Parliament</i>		23rd November 1977
<i>Coming into Operation</i>		13th December 1977

The Secretary of State for the Environment, after consultation with such associations of local authorities as appeared to him to be concerned, the local authority with whom consultation appeared to him to be desirable and the National Coal Board, in exercise of his powers under section 19 of the Local Government Act 1974(a), as amended by section 4 of the General Rate (Public Utilities) Act 1977(b), and section 114 of the General Rate Act 1967(c) as applied by section 22(3) of the Local Government Act 1974, and of all other powers enabling him in that behalf, hereby makes the following order:—

Citation and commencement

1. This order may be cited as the National Coal Board (Rateable Values) Order 1977 and shall come into operation on the day following the day on which it has been approved by a resolution of each House of Parliament.

Interpretation

2.—(1) In this order—

“the basic period” means, subject to Schedule 4, in relation to any year, the period of 52 weeks ending on the last Saturday in March in the calendar year expiring immediately before that year;

“the Board” means the National Coal Board;

“the Commissioners” means the Commissioners of Inland Revenue;

“the initial period” means the period from 15th December 1977 to 31st March 1978;

“mine properties” means properties of a kind specified in Schedule 1;

“opencast land” means land occupied and used by the Board for the purposes of extracting coal by opencast operations, but does not include any such land which is occupied as a site for plant or machinery which is deemed to be part of the hereditament;

(a) 1974 c. 7.

(b) 1977 c. 11.

(c) 1967 c. 9.

“the principal Act” means the General Rate Act 1967;

“the Act of 1954” means the Mines and Quarries Act 1954(a);

“the 1963 Order” means the National Coal Board (Valuation) Order 1963(b);

“year” means a period of twelve months beginning with 1st April.

(2) In this order, unless the context otherwise requires, any reference to an article or to a Schedule shall be construed as a reference to an article contained in or a Schedule to this order, any reference to a paragraph shall be construed as a reference to a paragraph in the same article or as the case may be the same Schedule and any reference to a sub-paragraph shall be construed as a reference to a sub-paragraph contained in the same paragraph.

(3) Unless the context otherwise requires expressions in this order have the same meaning as in the principal Act.

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

Application

3.—(1) For the initial period and for any subsequent year the provisions of this order shall have effect for the purposes of determining the rateable value of so much of any hereditament occupied by the Board as consists of or includes any mine properties or opencast land.

(2) The value of so much of any such hereditament as consists of mine properties shall be taken to be the value determined in accordance with the provisions of this order by apportioning or allocating an amount hereinafter referred to as the national basic rateable value.

(3) The value of so much of any such hereditament as consists of opencast land shall be taken to be the value determined in accordance with articles 9 to 14.

(4) If a hereditament occupied by the Board includes, but does not consist solely of, properties to which the provisions of paragraph (2) or (3) apply, the value of so much of that hereditament as consists of properties to which the provisions of paragraph (2) or (3) do not apply shall be an amount equal to the rateable value ascertained in accordance with the provisions of section 19 of the principal Act (which provides for the ascertainment of rateable value) but the said section shall not apply to any part of any such hereditament to which the provisions of the said paragraphs do apply.

(5) Notwithstanding the foregoing provisions of this article, the provisions of paragraph (2) or (3) shall not apply to properties of a kind specified in Schedule 2.

(6) The rateable value of any such hereditament as is mentioned in paragraph (1) shall be taken to be the aggregate of the values determined in accordance with paragraphs (2), (3) and (4), and such rateable value (but no gross or net annual value) shall be shown accordingly in lists prepared and transmitted to rating authorities in pursuance of Part V of the principal Act (which makes provision for the maintenance of and preparation of new valuation lists).

(a) 1954 c. 70.

(b) S.I. 1963/636 (1963 I, p. 785).

(c) 1889 c. 63.

Mine properties

4.—(1) The provisions of this article and articles 5 and 6 shall have effect for the purposes of determining for any year the value of so much of any hereditament occupied by the Board as consists of mine properties.

(2) Before the end of June in each year the Board shall certify to the Commissioners—

- (a) the total amount of saleable coal brought to bank in England and Wales in the period of 52 weeks ended on the last Saturday in the preceding March;
- (b) the total amount of saleable coal worked in the said period in all rating districts in England and Wales;
- (c) the amount of saleable coal brought to bank in the said period at each mine stating the rating district or districts in which the shaft or other outlets of the mine and the surface premises are situated; and
- (d) the amount of saleable coal worked in the said period under each rating district under which coal was worked, and the amount of saleable coal worked at each mine in such district.

(3) Before the end of October in each year the Commissioners shall notify to the Board and each rating authority concerned for the purpose of any rate period consisting of or included in the next ensuing year the particulars necessary for determining under article 5 the national basic rateable value and the apportionment and allocation of that value among rating districts and between hereditaments under article 6.

(4) Before the end of December in each year the Commissioners shall notify to the Board and each rating authority the rateable value for the next ensuing year of any hereditament in the area of that authority which consists of or includes mine properties and, if the hereditament does not consist entirely of mine properties, shall indicate how much of that value is attributable to the mine properties included therein.

Determination of National Basic Rateable Value

5. For any year the national basic rateable value shall be determined in accordance with the following formula, namely—

$$A \left(\frac{75B + 25W}{75b + 25w} \right)$$

where

- A is £11.5 million;
- B is the total amount of saleable coal brought to bank in England and Wales in the basic period;
- W is the total amount of saleable coal worked in the basic period in all rating districts in England and Wales;
- b is the total amount of saleable coal brought to bank in England and Wales in the 52 weeks ending on 27th March 1976, and
- w is the total amount of saleable coal worked in rating districts in England and Wales in the 52 weeks ending on 27th March 1976.

Apportionment and allocation of rateable values

6.—(1) For any year the national basic rateable value determined as aforesaid shall be apportioned among the rating districts in England and Wales in which there is a hereditament consisting of or including mine properties in accordance with the following formula, namely—

$$\text{NBRV} \left[\frac{X}{B} \left(\frac{75}{75 + 25A} \right) + \frac{Y}{W} \left(1 - \left(\frac{75}{75 + 25A} \right) \right) \right]$$

where

NBRV is the national basic rateable value for that year determined in accordance with article 5;

X is the amount of saleable coal brought to bank in the basic period in the rating district for which the apportionment is being made;

Y is the amount of saleable coal worked in the basic period in the rating district for which the apportionment is being made;

B and W respectively are the figures so referred to in article 5, and

A is $\frac{W}{B}$.

(2) Where an apportionment is made as aforesaid and any surface part of a mine is not in the same rating district as the shaft from which the coal is brought to bank the Commissioners shall make such allocation to the rating districts concerned of the respective apportionments determined as aforesaid as appears to them to be equitable.

(3) The amount apportioned or allocated to a rating district as aforesaid shall be apportioned by the Commissioners among the hereditaments consisting of or including mine properties in that district in such proportions as is equitable, and the amount so apportioned shall be taken to be the value of the mine properties included in such hereditaments for the purpose of the making and levying of rates for any rate period in the year for which the apportionment under this article has been made.

(4) The valuation officer shall give to the rating authority concerned a direction for such alterations (if any) to be made in the valuation list in force as may be requisite for showing the rateable value of a hereditament consisting of or including mine properties under this order and, if any such alteration is made after the beginning of the year, it shall be treated as having been made at the beginning of the year.

(5) Notwithstanding the foregoing provisions of this article, where in consequence of a proposal an alteration is made in a valuation list whereby any property ceases to be valued as a mine property, the Commissioners may make such changes in the apportionment made under this article as are equitable, and the valuation officer shall give to the rating authority or authorities concerned a direction for such alterations to be made in the valuation list as are necessary in consequence of the provisions of this paragraph.

New mines

7.—(1) Where after 31st March 1975 coal is brought to bank from a new mine, otherwise than in the course of planting a mine, then for the purpose

of calculating a value for any period after 14th December 1977 the foregoing provisions of this order shall have effect subject to the provisions of this article and Schedule 3.

(2) In this order "new mine" means a mine as defined for the purpose of the Act of 1954 from no part of which coal was gotten before 1st April 1975 otherwise than in the course of planting the mine or a mine in which the working of coal has ceased for a period of not less than twelve months ending on or after 31st March 1975.

Non-productive mines

8.—(1) Where at any time after 14th December 1977 the working of coal at a mine has ceased, the following provisions of this article shall have effect.

(2) On the day on which such working ceases any mine property at or adjacent to the mine at which the working of coal has ceased shall cease to be treated as a mine property for the purposes of this order and shall fall to be valued accordingly, so, however, that no change shall be made in the value which would otherwise be attributable to any other mine properties if the provisions of this article did not have effect:

Provided that, if after such a cessation of working at a mine the working of coal is resumed at that mine before the expiration of the period of twelve months beginning with the date of such cessation, this order shall have effect as if there had been no such cessation and accordingly any proposal or alteration in the valuation list made in consequence of such cessation shall be treated as not having been made.

(3) The valuation officer shall give to the rating authority concerned a direction for such alterations to be made in the valuation list as seem to him to be necessary in consequence of the provisions of this article.

Valuation of opencast land

9. The provisions of this article and articles 10 to 14 shall have effect for the purposes of determining for any year the value of so much of any hereditament occupied by the Board as consists of opencast land and for this purpose the tonnage factor shall be $12\frac{1}{2}$ p.

10.—(1) As soon as practicable after 1st February in each year the Board shall certify to the Commissioners—

- (a) the amount of saleable coal and other minerals produced in each rating district from each hereditament occupied by the Board consisting of or including opencast land during the period beginning with the day next following the last Saturday in March and ending on the last Saturday in the January immediately preceding the date of the certificate; and
- (b) the amount of such coal and other minerals so produced during the period of 52 weeks ending on the last Saturday in March immediately preceding.

(2) As soon as practicable after the receipt of a certificate under the foregoing paragraph the Commissioners shall in consultation with the Board estimate the amount of saleable coal and other minerals likely to be produced by the Board from each hereditament in each rating district by opencast

operations during the period from the day following the last Saturday in the January immediately preceding the date of the said certificate to the last Saturday in the following March.

(3) The Commissioners shall as soon as practicable after making the estimate required in paragraph (2) calculate the amount of saleable coal likely to be produced in the period of 52 weeks ending on the last Saturday in the March immediately following the said 1st February by aggregating—

- (a) the amount of saleable coal certified as having been produced in the period specified in paragraph (1)(a); and
- (b) the estimate of the amount of such coal likely to be produced in the period specified in paragraph (2):

Provided that if the amount of coal certified to have been produced in the period specified in paragraph (1)(b) is greater or less than the amount estimated to be produced in that period then, as the case may require, the amount of any excess shall be added to, or the amount of any deficiency shall be deducted from, the amount calculated under this article.

11.—(1) For any year the value of so much of any hereditament as consists of opencast land shall, subject to the provisions of article 14, be the product of the amount calculated for that year under the provisions of article 10(3) and the tonnage factor.

(2) The valuation officer shall give to the rating authority concerned a direction for such alterations to be made in the valuation list as seem to him to be necessary in consequence of the provisions of this article, and any such alterations shall be treated as having been made at the beginning of the year in which such direction was given.

12.—(1) Where after 14th December 1977 coal is first produced from a hereditament in any rating district by opencast operations the value of so much of that hereditament as consists of such land shall be calculated for the year during which such coal was first produced in accordance with the provisions of this article.

(2) The Commissioners shall as soon as practicable after such first production in consultation with the Board estimate the amount of saleable coal and other minerals likely to be produced from such land during the period beginning with the date of first production and ending on the last Saturday in the following March:

Provided that where the date of first production is during the period of two months ending on any 31st March any coal so produced shall be deemed to have been produced after the 1st April and shall be included in the estimate for the year immediately following.

(3) Subject to article 14 the value of the opencast land for the year ending on the 31st March following the date of first production shall be the product of—

- (a) the amount of saleable coal estimated to be produced under paragraph (2);
- (b) the fraction of which the numerator is 364 and the denominator is the number of days in that year during which coal is likely to be produced, and
- (c) the tonnage factor.

(4) The valuation officer shall give to the rating authority concerned a direction for such alterations to be made in the valuation list as seem to him to be necessary in consequence of the provisions of this article, and any such alterations shall be treated as having been made at the beginning of the year in which such direction was given:

Provided that, if in calculating a value of a hereditament or part of a hereditament any coal has been included in an estimate under the proviso to paragraph (2) the valuation officer shall also give a direction that on 1st April immediately following such direction the value ascribed to such hereditament or part shall be altered to an amount equal to the value that would have been ascribed to it if no addition had been made under the said proviso.

13.—(1) Where after 14th December 1977 the extraction of coal by opencast operations from a hereditament in any rating district has ceased, the following provisions of this article shall have effect for the purpose of calculating for the year during which such extraction ceased the value of so much of that hereditament as consists of opencast land.

(2) Where the production of coal by opencast operations has ceased on any land included in a hereditament the Board shall as soon as practicable certify to the Commissioners—

(a) the amount of saleable coal produced from that land since the last Saturday in March immediately preceding such cessation, and

(b) the amount of such coal so produced during the year ending on the last Saturday in March immediately preceding.

(3) If the amount of coal certified under paragraph (2)(b) is greater or less than the amount of coal which the valuation officer estimated to be produced in that year then, as the case may require, the amount of any excess shall be added to and the amount of any deficiency shall be deducted from the amount certified under paragraph (2)(a).

(4) Subject to article 14 the value of opencast land for any year as is mentioned in paragraph (1) shall be the product of—

(a) the amount of saleable coal certified under paragraph (2)(a) as adjusted under paragraph (3);

(b) the fraction of which the numerator is 364 and the denominator is the number of days from the last Saturday in March to the date of cessation, and

(c) the tonnage factor.

(5) The valuation officer shall give to the rating authority concerned a direction for such alterations to be made in the valuation list as seem to him to be necessary in consequence of the provisions of this article and any such alterations shall be treated as having been made at the beginning of the year in which such direction was given.

14. Where any mineral other than coal is extracted from opencast land, there shall be added to the value determined for that land under the foregoing provisions of this order an amount equal to the value that would have been included in the rateable value of that land in consequence of the working of that mineral if the land had been valued under section 19 of the principal Act.

Proposals

15.—(1) Subject to the following provisions of this article, any person who is aggrieved by the value ascribed in a valuation list to any hereditament to which this order applies, or any part thereof, or by the method of valuation applied to such hereditament or part, may at any time make a proposal for the alteration of the list so far as it relates to that hereditament.

(2) A proposal to alter the value attributable to any mine property may not be made except on the ground that the working of coal has ceased at the mine at, or adjacent to, which the property is situated, or that it is not being used as a mine property.

(3) A proposal may not be made to alter the value attributable to any open-cast land except in so far as the proposal relates to any additional value attributable to the extraction of minerals other than coal.

General

16.—(1) Where in pursuance of a direction under this order an alteration is made in a valuation list which affects the amount of any rate levied in respect of any hereditament in accordance with the list, the difference, if too much has been paid, shall be repaid or allowed or, if too little has been paid, shall be paid and may be recovered as if it were arrears of the rate.

(2) The rating authority shall give effect to any directions which may from time to time be given to them by the valuation officer in pursuance of this order.

(3) Any alteration in a list which under this order is treated as having been made at the beginning of a year shall be so treated only for the purposes of the making and levying of rates.

Transitional provisions

17.—(1) In its application to the initial period the provisions of this order shall have effect subject to the modifications set out in Schedule 4.

(2) The Commissioners shall notify to the Board and each rating authority concerned the matters specified in Article 4(3) and (4) in relation to the year 1978-79 before the end of May 1978.

Revocations and savings

18. The orders specified in column 1 of Schedule 5 are hereby revoked to the extent specified in column 2 but without prejudice to any calculation, estimate, apportionment or direction required to be made or given or any information to be supplied or certified under the provisions of the 1963 order for any period prior to the commencement of this order.

Article 2(1)

SCHEDULE 1

MINE PROPERTIES

(a) Premises used wholly or mainly for the working and getting of coal, being a mine or deemed to be, or form part of, a mine for the purposes of the Act of 1954 (hereinafter referred to as a mine), otherwise than by virtue of sections 180(5), 183 and 184 of that Act and not being a mine to which section 182(3)(c) of that Act applies.

(b) Premises adjacent to a mine—

- (i) which are occupied and used wholly or mainly for the treatment, or preparation, for sale, consumption or use of coal produced from a mine or mines,
- (ii) which are occupied and used for manufacturing briquettes or ovoids from coal produced from a mine or mines and constituted, or were included in, a hereditament in a valuation list on 1st April 1962,
- (iii) which consist of workshops, stores or depots occupied and used wholly or mainly in connection with the storage, repair or maintenance of materials, equipment, plant or machinery for use at a mine or mines,
- (iv) which are occupied and used wholly or mainly for generating electricity or compressing air for consumption at that mine,
- (v) which are occupied and used wholly or mainly in connection with the transmission of electricity or compressed air from such premises as are mentioned in sub-paragraph (iv), or from premises at a mine, to premises owned or occupied by the Board and used wholly or mainly for or in connection with the getting or treatment, or preparation, for sale, consumption or use of coal,
- (vi) which are occupied and used as, or as the site of, conveyors, aerial ropeways or private roadways, serving a mine or mines,
- (vii) which are occupied and used wholly or mainly for storing or for depositing coal, slurry, refuse or waste materials or other products of mines,
- (viii) which are occupied and used as baths, locker rooms, medical or first-aid centres or canteens, or
- (ix) which are occupied and used wholly or mainly for the purpose of analysing or testing air and other gases, dust and water in mines or the products of mines.

(c) Pipes, conduits and other similar works occupied and used for the transmission of substances, whether solid, liquid or gaseous, not being coal, from any premises to which this Schedule applies, other than works used wholly or mainly for conveying water which is the subject of a contract for sale.

Article 3(5)

SCHEDULE 2

EXCLUDED PROPERTIES

(a) Premises occupied and used wholly or mainly for the purpose of providing instruction in civil defence to persons employed at or about mines.

(b) Premises occupied and used wholly or mainly for the purpose of conducting research not being premises at or adjacent to a mine occupied and used wholly or mainly for the purposes of analysing air and other gases, dust and water in mines or the products of mines.

(c) Offices at or adjacent to a mine, not being occupied and used wholly or mainly in connection with the administration of that mine.

(d) Premises occupied and used wholly or mainly for the purpose of recovering materials from refuse deposited from mines.

(e) Mines which are deemed to be worked by virtue of section 182(3)(c) of the Act of 1954.

(f) Premises occupied and used for training purposes which are deemed to be a mine by virtue of section 183 of the Act of 1954.

(g) Premises not adjacent to a mine but which if situated adjacent to a mine would come within paragraph (b) of Schedule 1 other than premises occupied and used for manufacturing briquettes or ovoids.

(h) Railway lines serving mines, other than railway lines falling within section 180(3) of the Act of 1954, together with premises occupied or used in connection therewith.

(i) Sales depots, wharves, staithes and other premises occupied and used with such railway lines as aforesaid wholly or mainly for the purposes of transporting or disposing of coal.

(j) Premises, not being premises at a mine, occupied and used wholly or mainly for the purpose of supplying water to a mine or mines.

(k) Premises, not being premises within Schedule 1, occupied and used wholly or mainly for the purpose of generating electricity or compressing air for consumption on premises owned or occupied by the Board and used wholly or mainly for or in connection with the getting or treatment, or preparation, for sale, consumption or use of coal.

(l) Premises, not at a mine, occupied and used for the purpose of transmitting electricity or compressed air from such premises as are mentioned in paragraph (k) to premises owned or occupied by the Board and used wholly or mainly for or in connection with the getting or treatment, or preparation, for sale, consumption or use of coal.

(m) Pipes, conduits and other similar works occupied and used for the transmission of substances, whether solid, liquid or gaseous, not being coal, from any premises to which this Schedule applies, other than works used wholly or mainly for conveying water which is the subject of a contract for sale.

(n) Land occupied and used wholly or mainly for the purpose of storing, cleaning or sorting coal gotten by opencast operations or otherwise preparing it for disposal.

SCHEDULE 3

Article 7

NEW MINES

1.—(1) Where saleable coal is brought to bank from a new mine, the following provisions of this Schedule shall have effect for the purpose of calculating for the year during which such coal is first brought to bank and the two years next following, the value of so much of any hereditament occupied by the Board as consists of mine properties at or adjacent to the mine from which that coal is brought to bank:

Provided that, where coal is first brought to bank from a new mine during the period of two months ending on 31st March in any year the provisions of this Schedule shall have effect as if coal were first brought to bank on 1st April immediately following such period, and as if in this sub-paragraph and paragraph 2(1) for the words “two years” there were substituted the word “year”.

(2) The Board shall inform the Commissioners as soon as practicable after coal is first brought to bank from a new mine, otherwise than in the course of planting that mine, and as soon as practicable after 1st February next following shall certify to the Commissioners—

- (a) the amount of saleable coal brought to bank at each new mine during the period beginning on the day next following the last Saturday in March and ending on the last Saturday in January immediately preceding the date of the certificate, and
- (b) where underground workings extend beyond the boundaries of a rating district, the amount of saleable coal worked in each rating district.

(3) The Commissioners shall, as soon as practicable, in consultation with the Board estimate the amount of saleable coal likely to be brought to bank from such new mine during the period beginning with the date on which such coal is first brought to bank or deemed to be first brought to bank and ending on the last Saturday in March immediately following:

Provided that where coal has been brought to bank during the period of two months mentioned in the proviso to sub-paragraph (1) of this paragraph there shall be added to the amount so estimated an amount equal to the amount brought to bank during that period.

(4) Subject to paragraph 3, for the year during which such coal was first brought to bank the value of so much of any hereditament as consists of mine properties to which this paragraph applies shall be:

$$\frac{364}{D} \frac{(NBRV \times 100)}{(75B + 25W)} A$$

where

- D is the number of days in that year during which coal is likely to be brought to bank.
- NBRV is the national basic rateable value determined in accordance with article 5 for the year for which the calculation under this paragraph is being made.
- B is the total amount of saleable coal brought to bank in England and Wales in the year for which the calculation under this paragraph is being made.
- W is the total amount of such coal worked in all rating districts in England and Wales in the same year.
- A is the amount of saleable coal estimated under sub-paragraph (3).

(5) The valuation officer shall as soon as practicable give to the rating authority concerned a direction for such alterations to be made in the valuation list as seem to him to be necessary in consequence of the provisions of this paragraph; and any such alterations shall be treated as having been made at the beginning of the year in which such direction was given:

Provided that where a direction as aforesaid has been given in consequence of an estimate under sub-paragraph (3) during the period beginning on 1st April and ending on 31st December, the valuation officer shall make a further estimate in the month of February immediately following such period and the provisions of sub-paragraphs (4) and (5) shall apply accordingly.

(6) If in calculating a value for a hereditament or part of a hereditament under this paragraph an amount has been added under the proviso to sub-paragraph (3), the valuation officer shall also give a direction that on 1st April immediately following such direction the value ascribed to such hereditament or part shall be altered to an amount equal to the value that would have been ascribed to it if no addition had been made under the said proviso.

2.—(1) The provisions of this paragraph shall have effect for the purpose of calculating for the two years next following the year during which saleable coal is first brought to bank from a new mine the value of so much of any such hereditament referred to in paragraph 1 as consists of mine properties.

(2) The Commissioners shall in the month of February in each such year in consultation with the Board estimate the amount of saleable coal likely to be brought to bank from the said properties in the year ending on the last Saturday in March immediately following.

(3) Subject to paragraph 3 the value of so much of any hereditament as consists of mine properties to which this paragraph applies shall be:

$$\frac{(\text{NBRV} \times 100)}{(75\text{B} + 25\text{W})} \text{ A}$$

where

NBRV is the national basic rateable value determined in accordance with article 5 for the year for which the calculation under this paragraph is being made.

B is the total amount of saleable coal brought to bank in England and Wales in the year for which the calculation under this paragraph is being made.

W is the total amount of such coal worked in all rating districts in England and Wales in the same year.

A is the amount of saleable coal estimated under sub-paragraph (2).

(4) The valuation officer shall give to the rating authority concerned a direction for such alterations to be made in the valuation list as seem to him to be necessary in consequence of the provisions of this paragraph and any such alterations shall be treated as having been made at the beginning of the year in which such direction was given.

3.—(1) Notwithstanding the foregoing provisions of this Schedule, where on the last Saturday in January in any year for which a value falls to be ascertained under this Schedule a new mine extends into more than one rating district a separate value shall be ascertained as hereinafter provided for so much of any hereditament as consists of mine properties at or adjacent to such new mine in each rating district.

(2) The value of so much of such mine properties as consists of surface land shall be taken to be an amount equal to 75 per cent. of the total value attributable under the preceding provisions of this Schedule to all the mine properties at or adjacent to that new mine and the value of so much of such mine properties as consists of underground workings shall be taken to be an amount equal to 25 per cent. of the said total value.

(3) Where so much of the mine properties at or adjacent to a new mine as consists of surface lands extends into more than one rating district the valuation officer shall apportion the value of such mine properties among the rating districts, in which they are situated in such proportions as is equitable.

(4) Where so much of the mine properties at or adjacent to a new mine as consists of underground workings extends into more than one rating district, the valuation officer shall estimate the amount of saleable coal likely to be worked from under each rating district in the period of 52 weeks ending on the last Saturday in March immediately following such January, and the value of so much of such underground workings as is situated in any rating district shall be taken to be an amount which bears to the total value of such workings calculated under this paragraph the same proportion as the amount of saleable coal brought to bank, or likely to be brought to bank, from those workings bears to the total amount of saleable coal brought to bank, or likely to be brought to bank, from the new mine.

(5) The valuation officer shall give to the rating authority or authorities concerned a direction for such alterations to be made in the valuation lists as seem to him to be necessary in consequence of the provisions of this paragraph, and any such alterations shall be treated as having been made at the beginning of the year in which such direction was given.

Article 17

SCHEDULE 4

MODIFICATIONS OF THE ORDER IN ITS APPLICATION TO THE INITIAL PERIOD

1. Subject to the following provisions of this Schedule references to a value or to the calculation, determination or apportionment of a value for a year shall be construed respectively as references to a value or the calculation, determination or apportionment of a value for the initial period.

2. References to the basic period shall be construed as references to the period of 52 weeks ending on the last Saturday in March 1976.

3. Any alteration made in a valuation list pursuant to a direction given by the valuation officer under article 6(4), 11(2), 12(4), 13(5) or Schedule 3 shall be treated as having been made on 15th December 1977.

4. Paragraphs (2) and (3) of article 4 shall not apply; and in paragraph (4), for the words "December in each year" there shall be substituted the words "February 1978" and for the words "next ensuing year" there shall be substituted the words "initial period".

5. Article 5 shall not apply, and references to the national basic rateable value determined in accordance with that article shall be construed as references to £11.5 million.

6. In article 6(3) for the words "in the year" there shall be substituted the words "in the initial period".

7. In article 10(1) for the words "each year" there shall be substituted "1978".

8. In article 12—

(a) in paragraph (1) for the words "after 14th December 1977" there shall be substituted the words "in the year 1977-78" and for the words "the year during which such coal was first produced" there shall be substituted the words "the initial period";

(b) in paragraph (2) for the words "any 31st March" there shall be substituted the words "31st March 1977" and for the words "the year immediately following" there shall be substituted the words "the initial period".

9. In article 13—

(a) in paragraph (1) for the words "after 14th December 1977" there shall be substituted the words "in the initial period" and for the words "the year during which such extraction ceased" there shall be substituted the words "the initial period";

(b) in paragraph (3) for the words "that year" there shall be substituted "1977-78".

10. In article 16(3) for the words "at the beginning of a year" there shall be substituted the words "on 15th December 1977".

11. References in paragraph 1(1) or 2(1) of Schedule 3 which would, apart from this provision, fall to be construed as, or as including, a reference to the year 1977-78 shall be construed as, or as the case may be, as including, a reference to the initial period instead of to that year.

SCHEDULE 5

Article 18

1	2
1. The National Coal Board (Valuation) Order 1963(a)	The whole order.
2. The Mines and Quarries (Valuation) Order 1971(b)	Article 2(a). In article 3(2) the definitions of "comparable extractive hereditaments", "mine property", "opencast land" and "associated properties" and the definition of "the order of 1963". Articles 5, 6 and 6A.
3. The Mines and Quarries (Valuation) Amendment Order 1972(c)	The whole order.

21st November 1977.

Peter Shore,

Secretary of State for the Environment.

(a) S.I. 1963/636 (1963 I, p. 785).
(c) S.I. 1972/1910 (1972 III, p. 5693).

(b) S.I. 1971/560 (1971 I, p. 1555).

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order makes provision for determining as from 15th December 1977 the rateable values of property occupied by the National Coal Board in England and Wales for purposes connected with the working of coal in mines and by opencast methods.

The order supersedes the National Coal Board (Valuation) Order 1963 as modified by the Mines and Quarries (Valuation) Order 1971 and the Mines and Quarries (Valuation) (Amendment) Order 1972. The principal changes in the method of valuation as compared with the provisions of those orders are:—

- (a) in relation to mine properties a national basic rateable value is to be ascertained instead of a basic rateable value for each division of the Board's undertaking (Article 5), and
- (b) associated properties are no longer valued by means of a separate formula but are now treated as excluded properties to be valued in accordance with section 19 of the General Rate Act 1967.

In relation to opencast land the principal change is the increase in the tonnage factor to $12\frac{1}{2}$ p.

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