

1978 No. 1173 (S. 106)

RATING AND VALUATION

**The Post Office Telecommunications Services (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 Post Office Telecommunications Services (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);

“local authority” means a regional, islands or district council;

“rating area” means the area of an islands or district council;

“relevant year” means the year in respect of which the rateable value of lands and heritages occupied by the Post Office 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 Post Office and to which paragraph 5 of Schedule 1 to the Act of 1975 applies shall:—

- (i) for the year 1978-79 be £2,440,000; and
- (ii) 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:

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

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

a being the sum, in the penultimate year preceding the relevant year, of

- (i) the number of exchange connections, and
- (ii) one-third of the number of television relay connections;

b being the sum, in the year preceding that penultimate year, of

- (i) the number of exchange connections, and
- (ii) one-third of the number of television relay connections.

(2) For the purposes of this article in relation to any year—

- (a) the expression “number of exchange connections” means the aggregate of the number of exclusive exchange lines and the number of subscribers sharing party lines of the Post Office in Scotland;
- (b) the expression “number of television relay connections” means the number of subscribers to the service of the Post Office for the diffusion by wire of television programmes in Scotland,

as certified by the Post Office as at 31st March of that year.

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 local authorities as follows:—

- (a) for the year 1978-79, in the proportion which the aggregate of the rateable values of all lands and heritages, other than lands and heritages entered in the valuation roll by virtue of a direction by the Assessor, in a rating area as at 1st April in that year bears to the aggregate of the rateable values of all lands and heritages, other than lands and heritages entered in the valuation roll by virtue of such a direction, in all rating areas as at 1st April in that year;

(b) for the year 1979-80 and for subsequent years, in the proportion which the aggregate of the rateable values of all lands and heritages, other than lands and heritages entered in the valuation roll by virtue of a direction by the Assessor, in a rating area as at 1st April in the year preceding the relevant year bears to the aggregate of the rateable values of all lands and heritages, other than lands and heritages entered in the valuation roll by virtue of such a direction, in all rating areas as at 1st April in the year preceding the relevant year.

(2) For the purposes of this article the aggregate of the rateable values of lands and heritages, other than lands and heritages entered in the valuation roll by virtue of a direction by the Assessor, in a rating area and in all rating areas, as the case may be, shall be taken to be such sum as the Secretary of State shall estimate to be the amount thereof from the best information available to him at the time at which the apportionment is required to be made.

Supplementary provisions

5. 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 Post Office on or before 1st October 1978 of the rateable value apportioned to each local authority for the year 1978-79.

6.—(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 Post Office 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

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) 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 5 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 5 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 added the following subsection:— “(4D) 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 water supplied to any such lands and heritages as are specified in paragraph 5 of Schedule 1 to the Local Government (Scotland) Act 1975.”.

Repeals

8. The enactments specified in the Schedule to this order so far as they relate to the Post Office 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.

Article 8.

SCHEDULE

REPEALS

<i>Chapter</i>	<i>Short Title</i>	<i>Extent of Repeal</i>
1969 c. 48	Post Office Act 1969	Section 53.
1973 c. 65	Local Government (Scotland) Act 1973	Schedule 9, paragraph 74.
1975 c. 30	Local Government (Scotland) Act 1975	Schedule 6, paragraph 43.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order prescribes for the year 1978-79 the aggregate amount of the rateable values of the posts, wires, underground cables and ducts, telephone kiosks and other equipment not within a building used by the Post Office for telecommunication services. It also specifies the manner in which the aggregate amount of the rateable values for 1979-80 and subsequent years is to be determined and how that aggregate amount is to be apportioned among local authorities. The Order repeals section 53 of the Post Office Act 1969 and related provisions for the making of Orders in connection with the valuation of the Post Office Telecommunication network in Scotland.

By virtue of the limited power of retrospection 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 1978/1173
ISBN 0-11-084173-5

