
STATUTORY INSTRUMENTS

1995 No. 929 (S.78)

RATING AND VALUATION

The Railtrack PLC (Rateable Values) (Scotland) Order 1995

Made - - - - *30th March 1995*

Coming into force - - *1st April 1995*

The Secretary of State, in exercise of the powers conferred on him by sections 6, 35 and 37(1) of the Local Government (Scotland) Act 1975(1) and of all other powers enabling him in that behalf, and after consultation with such associations of local authorities, and of persons carrying on undertakings, as appeared to him to be concerned, and with such local authorities, persons, or associations of persons with whom consultation appeared to him to be desirable, all in accordance with section 6(4) of the said Act, hereby makes 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 Railtrack PLC (Rateable Values) (Scotland) Order 1995 and shall come into force on 1st April 1995.

Interpretation

2.—(1) In this Order, unless the context otherwise requires—

“the 1975 Act” means the Local Government (Scotland) Act 1975;

“the Board” means the British Railways Board;

“clerical work” includes writing, book-keeping, typing, filing, duplicating, sorting papers or information, calculating (whether by manual, mechanical or electronic means), drawing, and the editorial preparation of matter for publication;

“the Company” means Railtrack PLC;

“financial year” means the period of twelve months beginning with 1st April;

(1) 1975 c. 30; section 6(1) to (7) was substituted by the Local Government (Scotland) Act 1978 (c. 4), section 1, and section 6(1) subsequently substituted by the Local Government Finance Act 1988 (c. 41), Schedule 12, paragraph 11 and amended by the Local Government Finance Act 1992 (c. 14), Schedule 13, paragraph 42; section 6(1A) was inserted by the Local Government and Housing Act 1989 (c. 42), Schedule 6, paragraph 18; section 6(5A) and (8) was inserted by the Local Government etc. (Scotland) Act 1994 (c. 39), sections 160 and 157; section 37(1) contains a definition of “prescribed” which is relevant to the exercise of the powers under which this Order is made and which was amended by the Local Government Finance Act 1992, Schedule 13, paragraph 43(c).

“non-domestic water rate” shall be construed in accordance with the provisions of section 40 of the Water (Scotland) Act 1980(2);

“office premises” means any lands and heritages constructed or adapted as offices or for office purposes, or used wholly or mainly for such purposes;

“office purposes” includes the purposes of administration and clerical work and handling money;

“operational land”, in relation to the Company or the Board, means land which is used for the purposes of carrying on the undertaking of the Company or the Board, not being land which, in respect of its nature and situation, is comparable rather with land in general than with land which is used for the purposes of carrying on of statutory undertakings (within the meaning of the Town and Country Planning (Scotland) Act 1972(3)); and

“prescribed class of lands and heritages” means the class of lands and heritages prescribed for the purposes of section 6(1) of the 1975 Act in article 3 of this Order.

(2) Any reference in this Order to—

- (a) lands and heritages occupied by the Company includes a reference to lands and heritages which, if unoccupied, are owned by the Company; and
- (b) lands and heritages used for any purpose includes a reference to lands and heritages which are unused but in relation to which it appears that, when next in use, they will be used for such a purpose.

Prescribed class of lands and heritages

3.—(1) The following class of lands and heritages is hereby prescribed for the purposes of section 6(1) of the 1975 Act, namely any lands and heritages in Scotland (other than the lands and heritages mentioned in paragraph (2) below) occupied by the Company and used wholly or mainly for the purposes of the parts of the undertaking of the Company which are concerned with the carriage of goods and passengers by rail, or for purposes ancillary to those purposes.

(2) The lands and heritages mentioned in this paragraph are lands and heritages consisting of or comprising—

- (a) premises used as a shop, hotel, museum or place of public refreshment;
- (b) premises used wholly or mainly as office premises occupied by the Company which are not situated on operational land of the Company or on operational land of the Board;
- (c) premises (other than premises used in connection with the collection and delivery of parcels, goods or merchandise conveyed or to be conveyed by rail) used wholly or in part for purposes concerned with the carriage of goods or passengers by road transport or sea transport or with harbours, or for purposes incidental to such purposes;
- (d) premises used for more than one of the foregoing purposes; or
- (e) premises or rights so let out as to be capable of separate assessment.

Non-domestic water rate

4. The non-domestic water rate shall not be leviable in respect of the prescribed class of lands and heritages in respect of the financial year 1995-96.

(2) 1980 c. 45; section 40 was substituted by the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47), Schedule 5, paragraph 29, and amended by the Local Government and Housing Act 1989, Schedule 6, paragraphs 16 and 19 and Schedule 12, Part II and by the Local Government Finance Act 1992, Schedule 11, paragraph 31, and is repealed (prospectively) by the Local Government etc. (Scotland) Act 1994, Schedule 14.

(3) 1972 c. 52; the definition of “statutory undertakers” in section 275(1) was amended by the Gas Act 1986 (c. 44), Schedule 9, Part I and by the Electricity Act 1989 (c. 29), Schedule 18.

Aggregate amount of rateable values for financial years 1995-96 to 1999-2000

5.—(1) For the purposes of section 6(1) of the 1975 Act, the aggregate amount of the rateable values of the prescribed class of lands and heritages—

- (a) for the financial year 1995-96, is hereby prescribed as £15,005,000;
- (b) for each of the following four financial years, shall be calculated in accordance with the formula—

$$\frac{A}{3,053,281} \times £15,005,000$$

where—

A is the total of the relevant figures for each local authority area in Scotland (other than the areas of the councils for the Orkney Islands, the Shetland Islands and the Western Isles) for the financial year in question, calculated as provided for in paragraph (2) below.

(2) The relevant figure for a local authority area and a financial year shall be calculated in accordance with the formula—

$$(B \times D) + ((C - B) \times E)$$

where—

B is the total area (measured in hectares) of lands and heritages within the prescribed class of lands and heritages—

- (a) which are situated in the area of the local authority in question; and
- (b) on which there is railway track or sidings,

on the day falling 1 year prior to the beginning of the financial year for which the calculation is being carried out;

C is the total area (measured in hectares) of lands and heritages within the prescribed class of lands and heritages which are situated in the area of that local authority on that day;

D is the figure appearing opposite the name of that local authority in column 2 of Schedule 1 to this Order; and

E is the figure appearing opposite the name of that local authority in column 3 of that Schedule.

(3) Where (apart from this paragraph) the total area of lands and heritages ascertained for the purposes of the definition of “B” or “C” in paragraph (2) above would include a fraction of a hectare—

- (a) the fraction shall be made up to one hectare if it exceeds 0.5 of a hectare; and
- (b) the fraction shall be ignored if it is 0.5 of a hectare or less.

Apportionment of aggregate amount of rateable values

6.—(1) For the purposes of section 6(2) of the 1975 Act, the aggregate amount of the rateable values of the prescribed class of lands and heritages for the financial year 1995-96 which is prescribed by article 5(1)(a) above shall be apportioned among the local authorities specified in column 1 of Schedule 2 to this Order in the amount shown opposite the name of each such local authority in column 2 of that Schedule.

(2) For those purposes, the aggregate amount of the rateable values of the prescribed class of lands and heritages for each of the four financial years following the financial year 1995-96 (calculated in accordance with article 5(1)(b) above) shall be apportioned among local authorities in accordance with the formula—

$$F \times \frac{G}{A}$$

where—

F is the aggregate amount for the financial year in question;

G is the relevant figure for the area of the local authority and the financial year in question, calculated as provided for in regulation 5(2) above; and

A has the same meaning as in regulation 5(1) above.

Amendment of enactments

7. The following amendments shall be made to the enactments specified in articles 8 and 9 below in their relation to the valuation of the prescribed class of lands and heritages for the financial year 1995-96 and the four following financial years.

8. In section 6(1) of the Valuation and Rating (Scotland) Act 1956(4), after the words “this Act”, there shall be inserted the words “and to any Order made by the Secretary of State under section 6 of the Local Government (Scotland) Act 1975”.

9.—(1) Section 2(1)(c) of the 1975 Act shall be amended by inserting at the end the following:—

“(iii) upon their ceasing to be lands and heritages within the class of lands and heritages prescribed in the Railtrack PLC (Rateable Values) (Scotland) Order 1995 (hereinafter in this Act referred to as “the 1995 Order”);”.

(2) Section 2(1)(d) of that Act shall be amended by inserting after the words “lands and heritages” the following words:—

“(other than lands and heritages within the class of lands and heritages prescribed in the 1995 Order)”.

(3) After paragraph (g) of section 2(1) of that Act, there shall be inserted the following paragraph:—

“(gg) by entering therein any lands and heritages within the class of lands and heritages prescribed in the 1995 Order together with the rateable values apportioned by that Order to the local authorities whose areas comprise or form part of the valuation area;”.

(4) In paragraph (a) of section 2(2) of that Act, after the words “subsection (1)(a)” there shall be inserted the words “or (gg)”.

(5) In section 3(4) of that Act, after the words “lands and heritages” where they appear for the first time, there shall be inserted the following:—

“(other than lands and heritages within the class of lands and heritages prescribed in the 1995 Order)”.

Revocation

10. The Railways (Rateable Values) (Scotland) Order 1994(5) is hereby revoked.

(4) 1956 c. 60; section 6(1) was amended by the Abolition of Domestic Rates Etc. (Scotland) Act 1987, Schedule 6 and the Local Government and Housing Act 1989, Schedule 6, paragraph 3.

(5) S.I.1994/2070.

St Andrew's House,
Edinburgh
30th March 1995

George Kynoch
Parliamentary Under Secretary of State, Scottish
Office

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SCHEDULE 1

Article 5(2)

Figures for purposes of article 5(2)

(1) Local authority	(2) Figure relating to track and sidings	(3) Figure relating to other land
City of Aberdeen	994	994
Aberdeenshire	185	185
Angus	261	261
Argyll and Bute	185	185
East Ayrshire	265	265
North Ayrshire	618	618
South Ayrshire	617	617
The Borders	49	49
Clackmannan	469	469
Dumbarton and Clydebank	554	554
Dumfries and Galloway	107	107
East Dunbartonshire	283	283
City of Dundee	554	554
City of Edinburgh	1,544	6,933
Falkirk	558	558
Fife	455	455
City of Glasgow	2,404	11,239
Highland	89	89
Inverclyde	558	558
North Lanarkshire	413	413
South Lanarkshire	433	433
East Lothian	556	556
Midlothian	559	559
West Lothian	555	555
Moray	185	185
Perthshire and Kinross	556	556
East Renfrewshire	346	346
Renfrewshire	616	616
Stirling	557	557

SCHEDULE 2

Article 6(1)

Apportionment of aggregate amount of rateable values of prescribed class of lands and heritages for financial year 1995-96

(1) Local authority	(2) Apportioned amount £
<i>District Councils:</i>	
Berwickshire	20,261
Clackmannan	13,828
Falkirk	325,986
Stirling	369,125
Annandale and Eskdale	128,104
Nithsdale	81,867
Wigtown	20,457
Dunfermline	280,903
Kirkcaldy	321,174
North East Fife	205,307
City of Aberdeen	322,141
Gordon	97,478
Kincardine and Deeside	101,838
Moray	114,738
Badenoch and Strathspey	20,005
Caithness	34,889
Inverness	211,970
Lochaber	127,382
Nairn	13,027
Ross and Cromarty	30,911
Skye and Lochalsh	4,174
Sutherland	21,768
East Lothian	360,389
City of Edinburgh	1,933,580
Midlothian	164,633
West Lothian	419,909
Argyll and Bute	22,804
Bearsden and Milngavie	38,336
Clydebank	68,530

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(1) Local authority	(2) Apportioned amount £
Clydesdale	57,084
Cumbernauld and Kilsyth	17,304
Cumnock and Doon Valley	67,224
Cunninghame	537,176
Dumbarton	391,241
East Kilbride	21,257
Eastwood	30,523
City of Glasgow	4,268,181
Hamilton	76,368
Inverclyde	178,009
Kilmarnock and Loudoun	166,892
Kyle and Carrick	766,529
Monklands	111,011
Motherwell	471,326
Renfrew	508,999
Strathkelvin	78,111
Angus	127,716
City of Dundee	165,723
Perth and Kinross	1,088,812

EXPLANATORY NOTE

(This note is not part of the Order)

This Order makes provision for the valuation for financial years 1995-96 to 1999-2000 of certain lands and heritages occupied by Railtrack PLC (“the prescribed class of lands and heritages”) (article 3).

The Order prescribes the aggregate amount of the rateable values of the prescribed class of lands and heritages for financial year 1995-96 at £15,005,000 and provides a formula for calculation of the aggregate amount for the four following financial years (article 5). It also apportions those aggregate amounts among local authorities (article 6).

The Order provides that the non-domestic water rate shall not be leviable in respect of the prescribed class of lands and heritages for financial year 1995-96 (article 4).

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The Order amends certain enactments relating to the valuation of the prescribed class of lands and heritages and revokes the Order for financial year 1994-95 concerning Railtrack PLC and the British Railways Board (articles 7 to 10).