



# Local Government Act 1948

1948 CHAPTER 26 11 and 12 Geo 6

## PART V **E+W+S**

### RATING OF TRANSPORT AND ELECTRICITY AUTHORITIES

#### Modifications etc. (not altering text)

C1 Part V excluded by [Local Government \(Scotland\) Act 1966 \(c. 51\)](#), **ss. 18(1)**, 19(1)

#### 85 **General** **E+W+S**

(1) ..... **F1**

(2) ..... **F2**

#### Textual Amendments

**F1** S. 85(1) repealed (E.W.) by [General Rate Act 1967 \(c. 9\)](#), **Sch. 14 Pt. I** and s. 85 repealed (S.) by [S.I. 1985/194](#), art. 8, **Sch.**

**F2** Ss. 85(2), 145(6) repealed by [Valuation and Rating \(Scotland\) Act 1956 \(c. 60\)](#), **Sch. 7 Pt. III**

#### *Railways and Canals; rating provisions*

**F4** 86 ..... **F3** **E+W+S**

#### Textual Amendments

**F3** S. 86 repealed by (E.W.) [General Rate Act 1976 \(c. 9\)](#), **Sch. 14 Pt. I**

**F4** Ss. 86, 109, 110 repealed (S.) by [S.I. 1985/194](#), art. 8, **Sch.**

*Changes to legislation: There are currently no known outstanding effects for the Local Government Act 1948, Part V. (See end of Document for details)*

**87 Railway or canal hereditaments partly used for other purposes. E+W+S**

- [<sup>F5</sup>(1) Where a railway or canal hereditament is occupied partly for non-rateable purposes and partly for other purposes—
  - (a) the hereditament shall not, by virtue of the preceding provisions of this Part of this Act, be exempt from liability to be rated and from inclusion in any valuation list or in any rate; but
  - (b) there shall be ascribed to the hereditament such net annual value as may be just having regard to the extent to which it is occupied for those other purposes; and
  - (c) the deductions, if any, to be made from the net annual value in arriving at the rateable value shall be calculated with regard only to those other purposes.]
- (2) Where by or under any enactment the amount of any water rate in England or Wales is to be determined by reference to the gross value or net annual value of any property as appearing in the valuation list for the time being in force, then, if the property in question is or forms part of a hereditament to which subsection (1) of this section applies, the value thereof for the purposes of that water rate shall not be determined by reference to the said gross value or the said net annual value but shall be determined in the event of any dispute by the county court <sup>F6</sup>....
- (3) ..... <sup>F7</sup>

**Textual Amendments**

**F5** S. 87(1) repealed (E.W.) by [General Rate Act 1967 \(c. 9\)](#), **Sch. 14 Pt. I**; modified by [Transport Act 1968 \(c. 73\)](#), **s. 162(6)** and [S.I. 1978/1174](#), **art. 8(4)(a)**

**F6** Words in s. 87(2) omitted (22.4.2014) by virtue of [Crime and Courts Act 2013 \(c. 22\)](#), s. 61(3), **Sch. 9 para. 104**; [S.I. 2014/954](#), **art. 2(c)** (with **art. 3**) (with transitional provisions and savings in [S.I. 2014/956](#), arts. 3-11)

**F7** S. 49(2)–(4), 62(2), 87(3) repealed by [Lands Tribunal Act 1949 \(c. 42\)](#), s. 10(4), **Sch. 2**

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**Modifications etc. (not altering text)**

**C2** S. 87 amended by [Lands Tribunal Act 1949 \(c. 42\)](#), **s. 1(3)(e)**

**C3** S. 87(1) modified (S.) by [S.I. 1985/194](#), **art. 7(5)**, [1985/196](#), art. 7(4)

**88 E+W+S**

- (1) ..... <sup>F8</sup>
- (2) ..... <sup>F9</sup>

**Textual Amendments**

**F8** Ss. 57(2), 72, 88(1), 89(3)–(7), 106, 121(8), 147, Schs. 1 para. 2, 2 repealed by [Local Government Act 1958 \(c. 55\)](#), **Sch. 9 Pt. V**

**F9** Ss. 33, 34, 39–48, 49(1), 50–53, 55(1), 56, 57(1), 58, 59(2), 60, 61, 63, 64, 66, 67, 69, 70, 88(2), 94(2A), 100(2), 120(3), 121(4), Sch. 1 paras. 1, 3 repealed by [General Rate Act 1967 \(c. 9\)](#), **Sch. 14 Pt. I**

*Changes to legislation: There are currently no known outstanding effects for the Local Government Act 1948, Part V. (See end of Document for details)*

**89 Commencement of provisions as to railway or canal hereditaments and transitional provisions. E+W+S**

[<sup>F10</sup>(1) The provisions of this Part of this Act, so far as they relate to railway or canal hereditaments, the repeals in the <sup>M1</sup>Railways (Valuation for Rating) Act 1930, the repeal of the enactments amending or applying that Act, and the abolition of the authorities referred to in that Act, shall (subject to the provisions of the next succeeding subsection) come into operation on the first day of April, nineteen hundred and forty-eight.

(2) The following provisions of this subsection shall have effect as from the passing of this Act, that is to say—

- (a) the railway valuation roll for the fourth quinquennial period under the <sup>M2</sup>Railways (Valuation for Rating) Act 1930, and the London Passenger Transport valuation roll for the third quinquennial period under the said Act as applied by the London Passenger Transport (Valuation for Rating) Scheme 1935, shall not be completed; and
- (b) any part of such a roll for either of the periods aforesaid which has been completed shall be deemed never to have come into force; and
- (c) any alteration made in any valuation list by way of substituting for values or other particulars appearing in that list values or other particulars entered in any such part of a roll as aforesaid shall be deemed never to have been made; and
- (d) any valuation list altered as aforesaid, and any rate made, whether before or after the passing of this Act, in accordance with that list as so altered, shall be corrected accordingly; and
- (e) where the preceding provisions of this subsection affect the amount of any rate levied in respect of any hereditament in accordance with any such 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,

and any reference in the subsequent provisions of this section to a valuation list shall be construed, in relation to a valuation list which is required by this subsection to be corrected, as a reference to the list as so corrected.]

(3) ..... <sup>F11</sup>

**Textual Amendments**

**F10** S. 89(1)(2) repealed (E.W.) by [Local Government Act 1958 \(c. 55\)](#), [Sch. 9 Pt. V](#)

**F11** Ss. 57(2), 72, 88(1), 89(3)–(7), 106, 121(8), 147, Schs. 1 para. 2, 2 repealed by [Local Government Act 1958 \(c. 55\)](#), [Sch. 9 Pt. V](#)

**Marginal Citations**

**M1** 1930 c. 24.

**M2** 1930 c. 24.

*Changes to legislation: There are currently no known outstanding effects for the Local Government Act 1948, Part V. (See end of Document for details)*

**Textual Amendments**  
**F12** S. 90 repealed by Local Government Act 1958 (c. 55), **Sch. 9 Pt. V** and Statute Law (Repeals) Act 1975 (c. 10), **Sch. Pt. XIV**

**91** ..... <sup>F13</sup> **E+W+S**

**Textual Amendments**  
**F13** S. 91 repealed by General Rate Act 1967 (c. 9), **Sch. 14 Pt. I** and S.I. 1978/1175, **Sch.**

**92** ..... <sup>F14</sup> **E+W+S**

**Textual Amendments**  
**F14** Ss. 92, 96(1) repealed by Local Government Act 1958 (c. 55), **Sch. 9 Pt. V** and S.I. 1978/1175, **Sch.**

*Payments by British Transport Commission for benefit of local authorities*

**93** ..... <sup>F15</sup> **E+W+S**

**Textual Amendments**  
**F15** Ss. 93, 94(1), 95 repealed by Transport Act 1962 (c. 46), **Sch. 12 Pt. II**

[<sup>F16</sup>**94** **Adjustments of British Transport Commission’s payments for changes in the average rates.** **E+W+S**

(1) ..... <sup>F17</sup>

(2) The aggregate gross charge to rates . . . <sup>F18</sup>, for Scotland, for the year preceding the year for which the payment by the British Transport Commission in question has to be made, as ascertained and certified by the Minister or, as the case may be, the Secretary of State, shall be multiplied by two hundred and forty and divided by the rateable value . . . <sup>F18</sup>, for Scotland, for the said preceding year, as so ascertained and certified.

(2A) ..... <sup>F19</sup>

[ In ascertaining the gross charge aforesaid for Scotland for any year the Secretary of <sup>F20</sup>(2AA) State shall treat the aggregate amount of the domestic element of rate support grants for that year as an amount required to be paid by virtue of the rates levied for that year by authorities in Scotland.]

(3) The results of the calculation directed to be made by subsection (2) of this section shall then be reduced or increased to the nearest whole number, by ignoring any fraction which is less than one-half and treating any other fraction as equivalent to one.

*Changes to legislation: There are currently no known outstanding effects for the Local Government Act 1948, Part V. (See end of Document for details)*

- (4) The adjustment . . . <sup>F21</sup> is the application to the standard amount of the fraction of which the numerator is the result of the calculation directed to be made by subsection (2) of this section, reduced or increased to the nearest whole number, and the denominator is—
- (a) . . . <sup>F22</sup>
- (b) in the case of a payment for the benefit of local authorities in Scotland, . . . <sup>F23</sup> the number certified by the Secretary of State to be the estimated result, to the nearest whole number, of a similar calculation as respects Scotland.]

#### Textual Amendments

- F16** S. 94 repealed by (E.W.) [General Rate Act 1976 \(c. 9\)](#), [Sch. 14 Pt. I](#) and (1.4.1978) as to the British Railways Board, the National Freight Corporation and any subsidiary of that Board or Corporation in Scotland by [S.I. 1978/1174](#), [Sch.](#)
- F17** Ss. 93, 94(1), 95 repealed by [Transport Act 1962 \(c. 46\)](#), [Sch. 12 Pt. II](#)
- F18** Words repealed by [Statute Law \(Repeals\) Act 1978 \(c. 45\)](#), [Sch. 1 Pt. XII](#)
- F19** Ss. 33, 34, 39–48, 49(1), 50–53, 55(1), 56, 57(1), 58, 59(2), 60, 61, 63, 64, 66, 67, 69, 70, 88(2), 94(2A), 100(2), 120(3), 121(4), Sch. 1 paras. 1, 3 repealed by [General Rate Act 1967 \(c. 9\)](#), [Sch. 14 Pt. I](#)
- F20** S. 94 (2AA) inserted by [Local Government \(Scotland\) Act 1966 \(c. 51\)](#), [Sch. 5 para. 2](#)
- F21** Words repealed by [Transport Act 1962 \(c. 46\)](#), [Sch. 12 Pt. II](#)
- F22** S. 94(4)(a) repealed by [Statute Law \(Repeals\) Act 1978 \(c. 45\)](#), [Sch. 1 Pt. XII](#)
- F23** Word repealed by [Local Government \(Financial Provisions etc.\) \(Scotland\) Act 1962 \(c. 9\)](#), [Sch. 3](#)

#### Modifications etc. (not altering text)

- C4** S. 94(2)–(4) applied by [Transport Act 1962 \(c. 46\)](#), [s. 66\(4\)](#)

95 ..... <sup>F24</sup> **E+W+S**

#### Textual Amendments

- F24** Ss. 93, 94(1), 95 repealed by [Transport Act 1962 \(c. 46\)](#), [Sch. 12 Pt. II](#)

96 **E+W+S**

- (1) ..... <sup>F25</sup>
- (2) ..... <sup>F26</sup>
- (3) In this section and the two next succeeding sections, the expression “the standard amount” means, in relation to a payment for the benefit of local authorities in England and Wales, the sum of eleven million two hundred and fifty thousand pounds, and, in relation to a payment for the benefit of local authorities in Scotland, such sum as is certified by the Secretary of State to be the estimated amount which would have been payable by way of rates in Scotland outside the North of Scotland District for the year 1947–48 in respect of the lands and heritages belonging to the British Electricity Authority or an Area Electricity Board which are by virtue of this Act not liable to be rated.

*Changes to legislation: There are currently no known outstanding effects for the Local Government Act 1948, Part V. (See end of Document for details)*

**Textual Amendments**

- F25 Ss. 92, 96(1) repealed by Local Government Act 1958 (c. 55), Sch. 9 Pt. V and S.I. 1978/1175, Sch.
- F26 S. 96(2) repealed by Local Government (Scotland) Act 1966 (c. 51), s. 17(3)(a)

**Modifications etc. (not altering text)**

- C5 THE TEXT OF s. 96(3) IS IN THE FORM IN WHICH IT WAS ORIGINALLY ENACTED: IT WAS NOT REPRODUCED IN STATUTES IN FORCE AND DOES NOT REFLECT ANY AMENDMENTS OR REPEALS WHICH MAY HAVE BEEN MADE PRIOR TO 1.2.1991.

97 **E+W+S**

- (1) ..... F27
- (2) ..... F28

**Textual Amendments**

- F27 S. 97(1) repealed by Local Government Act 1958 (c. 55), s. 67, Sch. 9 Pt. II
- F28 Ss. 97(2), 99, 107 repealed by S.I. 1978/1175, Sch.

98 ..... F29 **E+W+S**

**Textual Amendments**

- F29 S. 98 repealed by Local Government Act 1958 (c. 55), s. 67, Sch. 9 Pt. II and S.I. 1978/1175, Sch.

99 ..... F30 **E+W+S**

**Textual Amendments**

- F30 Ss. 97(2), 99, 107 repealed by S.I. 1978/1175, Sch.

*General provision as to payments for benefit of local authorities*

[<sup>F31</sup>100 **Provisions as to making and division of payments for benefit of local authorities.** **E+W+S**

[ The sums falling to be paid under the preceding provisions of this Part of this Act for <sup>F32</sup>(1) the benefit of . . . <sup>F33</sup> local authorities in Scotland shall be paid to the Secretary of State.]

(2) ..... <sup>F34</sup>

(3) The sums so paid to the Secretary of State for any year shall be distributed by him [<sup>F35</sup>among local authorities or any classes thereof in accordance with regulations made by him under section 111 of the <sup>M3</sup>Local Government (Scotland) Act 1973.]]

*Changes to legislation: There are currently no known outstanding effects for the Local Government Act 1948, Part V. (See end of Document for details)*

#### Textual Amendments

- F31** S. 100 repealed (1.4.1978) as to the British Railways Board, the National Freight Corporation and any subsidiary of that Board or Corporation in Scotland by S.I. 1978/1174, **Sch.** and as to a Scottish Electricity Board by S.I. 1978/1175, **Sch.**
- F32** S. 100(1) repealed (E.W.) by General Rate Act 1967 (c. 9), **Sch. 14 Pt. I**
- F33** Words repealed by Statute Law (Repeals) Act 1978 (c. 45), **Sch. 1 Pt. XII**
- F34** Ss. 33, 34, 39–48, 49(1), 50–53, 55(1), 56, 57(1), 58, 59(2), 60, 61, 63, 64, 66, 67, 69, 70, 88(2), 94(2A), 100(2), 120(3), 121(4), Sch. 1 paras. 1, 3 repealed by General Rate Act 1967 (c. 9), **Sch. 14 Pt. I**
- F35** Words substituted by Local Government (Scotland) Act 1975 (c. 30), **Sch. 6 Pt. II para. 14**

#### Modifications etc. (not altering text)

- C6** S. 100(1)(3) amended by Transport Act 1962 (c. 46), s. 66(8)

#### Marginal Citations

- M3** 1973 c. 65.

**101** ..... <sup>F36</sup> **E+W+S**

#### Textual Amendments

- F36** Ss. 17, 21, 22, 24, 26–32, 101 repealed by Local Government (Scotland) Act 1973 (c. 65), **Sch. 29**

[<sup>F37</sup> **102 Treatment of payments for benefit of local authorities.** **E+W+S**

- (1) Any payments made under this Part of this Act by the British Transport Commission, the British Electricity Authority [<sup>F38</sup>the Electricity Council] or the North of Scotland Hydro-Electric Board shall, if and so far as it is so prescribed, be taken into account for any purposes of this or any other Act as if they were paid on account of rates, and in computing the product of a penny rate, but, save as aforesaid, shall not be deemed to be payments on account of rates.
- (2) Where, under any statutory provision other than this Act, any amount falls to be calculated by reference to the rateable value for any area, the Minister or, as respects Scotland, the Secretary of State, may by regulations provide that, for the purposes of that statutory provision, the rateable value for the area of any local authority who receive any payment from the sums paid for the benefit of local authorities under this part of this Act shall be deemed to be increased by an amount calculated, by reference to the payments so made to that authority, in such manner as may be prescribed by the regulations.]

#### Textual Amendments

- F37** S. 102 repealed by (E.W.) General Rate Act 1967 (c. 9), **Sch. 14 Pt. I** and (1.4.1978) as to the British Railways Board, the National Freight Corporation and any subsidiary of that Board or Corporation in Scotland by S.I. 1978/1174, **Sch.** and as to a Scottish Electricity Board by S.I. 1978/1175, **Sch.**
- F38** Words inserted by Electricity Act 1957 (c. 48), **Sch. 4 Pt. II**

*Changes to legislation: There are currently no known outstanding effects for the Local Government Act 1948, Part V. (See end of Document for details)*

**Modifications etc. (not altering text)**

C7 S. 102(1) amended by Transport Act 1962 (c. 46), s. 66(8)

103 .....<sup>F39</sup> **E+W+S**

**Textual Amendments**

F39 S. 103 repealed by Electricity Act 1957 (c. 48), Sch. 5 Pt. I

*Miscellaneous*

104 .....<sup>F40</sup> **E+W+S**

**Textual Amendments**

F40 S. 104 repealed by Transport Charges &c. (Miscellaneous Provisions) Act 1954 (c. 64), Sch. 2 Pt. II

105 .....<sup>F41</sup> **E+W+S**

**Textual Amendments**

F41 Ss. 105, 125 and 138 repealed by Statute Law (Repeals) Act 1989 (c. 43), s. 1(1), Sch. 1 Pt. IV

106 .....<sup>F42</sup> **E+W+S**

**Textual Amendments**

F42 Ss. 57(2), 72, 88(1), 89(3)–(7), 106, 121(8), 147, Schs. 1 para. 2, 2 repealed by Local Government Act 1958 (c. 55), Sch. 9 Pt. V

107 .....<sup>F43</sup> **E+W+S**

**Textual Amendments**

F43 Ss. 97(2), 99, 107 repealed by S.I. 1978/1175, Sch.

<sup>F44</sup>108 ..... **E+W+S**



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**Changes to legislation:** There are currently no known outstanding effects for the Local Government Act 1948, Part V. (See end of Document for details)

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**Textual Amendments**

**F44** S. 108 repealed (19.5.1997) by 1997 c. 29, S. 33(2), **Sch. 4**; S.I. 1997/1097, art. 3(d), **Sch.**

<sup>F46</sup> **109** ..... <sup>F45</sup> **E+W+S**

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**Textual Amendments**

**F45** S. 109 repealed by (E.W.) **General Rate Act 1967 (c. 9)**, **Sch. 14 Pt. I** and (1.4.1978) as to the British Railways Board, the National Freight Corporation and any subsidiary of that Board or Corporation in Scotland by S.I. 1978/1174, **Sch.**

**F46** Ss. 86, 109, 110 repealed (S.) by S.I. 1985/194, art. 8, **Sch.**

<sup>F48</sup> **110** ..... <sup>F47</sup> **E+W+S**

.....

**Textual Amendments**

**F47** S. 110 repealed by (E.W.) **General Rate Act 1967 (c. 9)**, **Sch. 14 Pt I** and (1.4.1978) as to the British Railways Board, the National Freight Corporation and any subsidiary of that Board or Corporation in Scotland by S.I. 1978/1174, **Sch.**

**F48** Ss. 86, 109, 110 repealed (S.) by S.I. 1985/194, art. 8, **Sch.**

**Changes to legislation:**

There are currently no known outstanding effects for the Local Government Act 1948, Part V.