



Local Government Act 1948

1948 CHAPTER 26

PART V

RATING OF TRANSPORT AND ELECTRICITY AUTHORITIES.

General.

85 Railway or canal hereditaments and electricity hereditaments not to be rated.

- (1) Save as is otherwise provided in this Part of this Act, no premises which are or form part of either—
- (a) a railway or canal hereditament (as defined for the purposes of this Part of this Act) ; or
 - (b) a hereditament occupied by the British Electricity Authority, an Area Electricity Board or the North of Scotland Hydro-Electric Board,
- shall be liable to be rated or be included in any valuation list or in any rate, and the British Transport Commission, the British Electricity Authority and the North of Scotland Hydro-Electric Board shall, in the year 1948-49 and all subsequent years, make such payments for the benefit of local authorities as are provided for by the subsequent provisions of this Part of this Act in lieu of the rates which would, apart from the provisions of this Part of this Act, be payable to rating authorities in respect of those hereditaments.
- (2) Where any lands and heritages in Scotland are occupied by the British Transport Commission, the British Electricity Authority, the North of Scotland Hydro-Electric Board or an Area Electricity Board, and are owned by some other person, nothing in this Part of this Act shall relieve that person from his liability to pay rates in respect of his ownership of those lands and heritages, and the value for the purpose of such rates of those lands and heritages shall be ascertained and fixed by the assessor of the county or burgh within which they are situated and not by the Assessor of Public Undertakings (Scotland) and shall be entered in the valuation roll for that county or burgh.

For the purposes of this Act or of any apportionment among rating authorities or of any requisition to a rating authority, the rateable value of any such lands and heritages

Status: This is the original version (as it was originally enacted).

as aforesaid shall be taken to be such sum as bears to the rateable value entered in the valuation roll the same proportion as that part of the county or burgh rate as the case may be which is payable by owners only bears to the whole of that rate.