

1976 No. 206

RATING AND VALUATION

The Post Office (Rateable Values) Order 1976

<i>Made</i> - - - -	<i>7th January 1976</i>
<i>Laid before Parliament</i>	<i>15th January 1976</i>
<i>Coming into Operation</i>	<i>13th February 1976</i>

The Secretary of State for the Environment, in exercise of the powers conferred upon him by section 19 of the Local Government Act 1974(a) and section 114 of the General Rate Act 1967(b) as applied by section 22(3) of the Local Government Act 1974 and of all other powers enabling him in that behalf, after consultation with such associations of local authorities appearing to him to be concerned and with the local authority and the person carrying on an undertaking with whom consultations appeared to him to be desirable, hereby makes the following order:—

Title and Commencement

1. This Order may be cited as the Post Office (Rateable Values) Order 1976 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 Commissioners” means the Commissioners of Inland Revenue;

“the Kingston upon Hull Telephone Area” means the area described in the Schedule to this order;

“rate year” means the year for which apportionment of the rateable value of the relevant Post Office hereditaments is being determined;

“relevant Post Office hereditaments” means all those hereditaments occupied by the Post Office referred to in paragraph 5(a) of Schedule 3 to the Local Government Act 1974; and

“year” means a period of 12 months beginning with 1st April.

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

(a) 1974 c. 7.

(b) 1967 c. 9.

(c) 1889 c. 63.

Determination of rateable value

3. For the year 1976-7 and subsequent years the rateable value of the relevant Post Office hereditaments in rating areas and rating districts shall be determined by the method specified in the following articles of this order.

4.—(1) The Commissioners shall calculate the rateable value of the relevant Post Office hereditaments in all rating areas and districts in accordance with the following formula:—

$$£13,500,000 \times \frac{E + T}{8,975,000}$$

E being the number of exchange connections on 31st March in the year penultimate to the rate year, and

T being one-third of the number of television relay connections on 31st March in the year penultimate to the rate year.

(2) Where the sum calculated under paragraph (1) above includes a sum of pounds less than £100,000 then where that sum is £50,000 or more it shall be rounded up to the nearest £100,000 and where that sum is less than £50,000 it shall be disregarded.

(3) In this article—

(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 England and Wales, and

(b) the expression “number of television relay connections” means the number of subscribers to wires of the Post Office used for the diffusion of television programmes in England and Wales.

(4) The Post Office shall calculate the sum of the number of exchange connections and one-third of the number of television relay connections and certify that sum to the Commissioners as the correct figure for the expression E + T.

(5) Where the sum of the number of exchange connections and the number of television relay connections includes a figure less than 1000 it shall be sufficient where that figure is 500 or more for the certificate required by paragraph (4) above to state that number rounded up to the nearest 1000 and where that figure is less than 500 to disregard it.

(6) It shall be the duty of the Post Office, before 30th September in the year preceding the rate year, to transmit to the Commissioners the certificate required by paragraph (4) above; but for the rate year 1976-7 it shall be sufficient for the certificate to be transmitted to the Commissioners before 31st March 1976.

Apportionment of rateable value

5.—(1) The Commissioners shall, in accordance with the following provisions of this article, apportion the sum calculated in accordance with article 4 of this order among rating areas and rating districts and shall, before 31st January preceding the rate year, notify each rating authority of the amount of the rateable value of the relevant Post Office hereditaments occupied by the Post Office during the rate year in the area of that rating authority and shall include any apportionment made under paragraph (3) of this article;

but for the rate year 1976-7 it shall be sufficient for the Commissioners to notify each rating authority as aforesaid by 1st June 1976.

(2) Subject to article 6 below and paragraphs (5) and (6) of this article the sum calculated in accordance with article 4 of this order shall be apportioned among individual rating areas in accordance with the following formula:—

$$\left(\frac{R}{4} \times \frac{A1}{A2} \right) + \left(\frac{R}{4} \times \frac{ND1}{ND2} \right) + \left(\frac{R}{2} \times \frac{H1}{H2} \right)$$

R being the sum calculated in accordance with article 4 of this order;

A1 being the acreage of the individual rating area as at 1st April in the rate year;

A2 being the total acreage of all rating areas in England and Wales as at 1st April in the rate year but including one-tenth only of the acreage of the Kingston upon Hull Telephone Area;

ND1 being the non-domestic rateable value of the individual rating area;

ND2 being the aggregate of the non-domestic rateable values of all rating areas in England and Wales but including one-tenth only of the non-domestic rateable value of the Kingston upon Hull Telephone Area;

H1 being the number of domestic hereditaments in the individual rating area as at 1st April in the year preceding the rate year; and

H2 being the aggregate of the number of domestic hereditaments in all rating areas in England and Wales as at 1st April in the year preceding the rate year but including one-tenth only of the number of domestic hereditaments in the Kingston upon Hull Telephone Area.

(3) Where a rating area consists of more than one rating district the rateable value apportioned to that area in accordance with the formula in paragraph (2) above shall be further apportioned to each rating district within that area in accordance with the following formula:—

$$AR \times \frac{V1}{V2}$$

AR being the apportioned rateable value determined for the individual rating area in accordance with the formula in paragraph (2) above;

V1 being the total rateable value of the individual rating district; and

V2 being the total rateable value of the individual rating area.

(4) Where the Commissioners make the notification required by paragraph (1) above the valuation officer, at or as soon as may be after the beginning of the rate year shall cause such alteration, if any, to be made in the valuation list as may be requisite for showing the Post Office in the list as the occupier of a hereditament of that rateable value; and if any such alteration is made after the beginning of the rate year, it shall be treated as having been made at the beginning of the rate year:

Provided that if the rate year referred to is one beginning with the date on which a new valuation list comes into force this paragraph shall not apply but the valuation officer shall include the Post Office in the list as the occupier of a hereditament of the said rateable value.

(5) In this article—

- (a) the total rateable value of a rating district or a rating area shall be taken to be the aggregate of the rateable values of every hereditament as assessed in the valuation list for the district or area on 1st April in the year preceding the rate year excluding any hereditament there appearing in pursuance of sections 33(3) and (5) and 34(3) of the General Rate Act 1967, section 52(1) (a) of the Post Office Act 1969(a) or this order and which the Commissioners, for the purpose of computing the apportionment required by paragraph (1) above certify to be the correct figures for the expressions V1 and V2;
- (b) the non-domestic rateable value of a rating area shall be taken to be the total rateable value represented by the expression V2 excluding the rateable value of domestic hereditaments as assessed in the valuation list for the area on 1st April in the year preceding the rate year and which the Commissioners, for the purpose of computing the apportionment required by paragraph (1) above, certify to be the correct figure for the expression ND1;
- (c) domestic hereditaments shall be taken to be the dwelling houses and single assessed caravan sites upon which there is no rateable structure; and
- (d) the number of domestic hereditaments in a rating area shall be taken to be the number of all those domestic hereditaments the rateable value of which is excluded from non-domestic rateable value and which the Commissioners, for the purpose of computing the apportionment required by paragraph (1) above, certify to be the correct figure for the expression H1.

(6) For the purposes of calculating the apportionment required by this article—

- (a) the areas in the District of Beverley described in the Schedule to this order shall be deemed to constitute a rating area and the remaining parishes of that district shall be deemed to constitute another rating area; and
- (b) the parishes in the District of Holderness named in the Schedule to this order shall be deemed to constitute a rating area and the remaining areas of that district shall be deemed to constitute another rating area.

Special provision for the Kingston upon Hull Telephone Area

6.—(1) The provisions of article 5 above shall apply to the rating areas and rating districts in the Kingston upon Hull Telephone Area subject to the following modifications.

(2) For the expressions A1, ND1 and H1 the acreage, non-domestic rateable value, and the number of domestic hereditaments of a rating area in the Kingston upon Hull Telephone Area shall be reduced by 90%.

(3) The certificates of the Commissioners shall, where they relate to the rating areas to which this article applies, be modified accordingly.

Amendment and Repeals

7. In section 52 of the Post Office Act 1969—

(a) in subsection (4), after the words “by virtue of this section”, there shall be inserted the words “or of an order under section 19 of the Local Government Act 1974”, and

(b) the following provisions are hereby repealed—

(i) in subsection (1)—paragraph (a), paragraph (i) and the words “so much of the amount determined under paragraph (a) above as is apportioned to a rating district shall be the rateable value of such of the hereditaments mentioned in that paragraph as are in that district, and”, and

(ii) subsections (2) and (3).

SCHEDULE**KINGSTON UPON HULL TELEPHONE AREA**

The District of Kingston upon Hull.

In the District of Beverley, the areas of the former borough of Beverley and urban district of Haltemprice and the Parishes of Brantingham, Elloughton, Molescroft, North Ferriby, Rowley, Skidby, Swanland, Tickton, Walkington, Wawne, Welton and Woodmansey.

In the District of Holderness, the Parishes of Bilton, Coniston, Hedon, Paull, Preston, Sproatley and Swine.

Anthony Crosland,

Secretary of State for the Environment.

7th January 1976.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order specifies a method for determining the rateable value of certain Post Office hereditaments, namely, property (not in a building) used for telecommunication purposes, for the year 1976-7 and subsequent years in place of that specified in the Post Office (Rateable Values) Order 1972 (S.I. 1972/1794). The order continues the method previously provided in that Order save that there is introduced into the formula for determining the rateable value of those hereditaments in all rating areas and districts an element for the number of subscribers to wires of the Post Office used for the diffusion of television programmes. It also amends section 52(4) of the Post Office Act 1969 so as to apply that provision to valuations shown in a valuation list by virtue of this Order.

The Order repeals provisions in section 52 of the Post Office Act 1969 under which the 1972 Order (so far as it relates to the hereditaments dealt with in this Order), was made.

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