## STATUTORY INSTRUMENTS

# 1985 No. 193 (S.12)

#### RATING AND VALUATION

# The British Telecommunications plc (Rateable Values) (Scotland) Order 1985

Laid before Parliament in draft

Made - - - - - 13th February 1985 Coming into Operation 14th February 1985

In exercise of the powers conferred on me by sections 6 and 35 of the Local Government (Scotland) Act 1975(a) 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, 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 British Telecommunications plc (Rateable Values) (Scotland) Order 1985 and shall come into operation on the day after the day on which it is made.

# Interpretation

- 2.—(1) 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);
  - "the Company" means British Telecommunications public limited company;
  - "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 Company is prescribed by or, as the case may be, determined in accordance with this order;

<sup>(</sup>a) 1975 c. 30; section 6 was substituted by the Local Government (Scotland) Act 1978 (c. 4), section 1.

"the Valuation Acts" means the Lands Valuation (Scotland) Act 1854(a), the Acts amending that Act and any other Act relating to valuation; and other words and expressions have the same meaning as in the Valuation Acts.

(2) Any reference in this order to a numbered article shall be construed as a reference to the article bearing that number in this order.

## Aggregate amount of rateable values

- 3.—(1) The aggregate amount of the rateable values of the lands and heritages not within a building occupied by the Company and to which paragraph 5 of Schedule 1 to the Act of 1975(b) applies shall be—
  - (a) for the year 1985-86 £7,600,000; and
  - (b) for the year 1986-87 and subsequent years the aggregate amount of the rateable values of the said lands and heritages for the year immediately preceding the relevant year adjusted in accordance with the following formula, namely:—

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

- £X being the aggregate amount of the rateable values in the year immediately preceding the relevant year;
  - a being the sum of
    - (i) the number of non-domestic exchange connections;
    - (ii) one-sixth of the number of domestic exchange connections;
    - (iii) one-fiftieth of the number of television relay connections; in the 2 years prior to the relevant year,
  - b being the sum, of
    - (i) the number of non-domestic exchange connections;
    - (ii) one-sixth of the number of domestic exchange connections;
    - (iii) one-fiftieth of the number of television relay connections; in the year 3 years prior to the relevant year.
- (2) For the purposes of this article and article 4 below in relation to any year—
  - (a) the expression "number of domestic exchange connections" means the aggregate of the number of exclusive domestic exchange lines and the number of domestic subscribers sharing party lines of the Company in Scotland;
  - (b) the expression "number of non-domestic exchange connections" means the aggregate number of all exchange connections of the Company in Scotland other than domestic exchange connections or television relay connections;

<sup>(</sup>a) 1854 c. 91.

<sup>(</sup>b) Paragraph 5 was amended by the British Telecommunications Act 1981 (c. 38), section 36, and by the Telecommunications Act 1984 (c. 12), section 32.

(c) the expression "number of television relay connections" means the number of subscribers to the service of the Company for the diffusion by wire of television programmes in Scotland;

all figures being as certified by the Company.

#### Apportionment of rateable value

4. 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 rating areas in accordance with the following formula namely:

$$R \times \frac{n}{N}$$

R being the aggregate amount of the rateable values prescribed by or, as the case may be, determined in accordance with article 3 for the relevant year:

n being the sum of (a) the number of non-domestic exchange connections within a rating area; (b) one-sixth of the number of domestic exchange connections within a rating area; and (c) one-fiftieth of the number of television relay connections within a rating area, all as at 31st March in the year 2 years prior to the relevant year;

N being the sum of (a) the number of non-domestic exchange connections in Scotland; (b) one-sixth of the number of domestic exchange connections in Scotland; and (c) one-fiftieth of the number of television relay connections in Scotland, all as at 31st March in the year 2 years prior to the relevant year.

## 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 1985-86 and determine and apportion, in accordance with articles 3 and 4, the aggregate amount of the rateable values for any other relevant year;
  - (b) transmit to each local authority, within 14 days of the coming into operation of this order, a copy of so much of any proposed direction to a local assessor to enter lands and heritages in the valuation roll as relates to the valuation for the year 1985-86 of lands and heritages in its area to which this order relates;
  - (c) transmit to the Company, within 14 days of the coming into operation of this order, a copy of so much of any proposed direction to a local assessor to enter lands and heritages in the valuation roll as relates to the valuation for the year 1985-86 of lands and heritages of the Company in Scotland to which this order relates.
- **6.**—(1) A local authority may within 28 days of the coming into operation of this order make representations to the Assessor about the rateable value apportioned to its area for the year 1985-86.
- (2) The Company may within 28 days of the coming into operation of this order make representations to the Assessor about the rateable value for the year 1985-86 apportioned to any rating area in which lands and heritages of the Company are situated.

#### 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) 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 the 1st April of the relevant year.
- (2) Section 24 of the Lands Valuation (Scotland) Act 1854 shall apply in relation to valuations for the year 1985-86 as if the requirement for the Assessor to copy to the Company so much of any direction to a local assessor as concerns the lands and heritages of the Company were deleted.
- (3) In section 17 of the Local Government (Scotland) Act 1966(a) at the end of subsection (4D) there shall be added the following words:— "and to which an order made under section 6 of that Act applies."
  - (4) In section 40 of the Water (Scotland) Act 1980(b)—
    - (a) in subsection 5(a) for the words "4 and 5" there shall be substituted the words "and 4" and for the words "electricity and postal" there shall be substituted the words "and electricity";
    - (b) in subsection 5(b) there shall be substituted for the words "paragraph 8" the words "paragraphs 5 and 8" and there shall be inserted before the word "dock" the words "telecommunications and".

#### Revocation

**8.** The Post Office Telecommunications Services (Rateable Values) (Scotland) Order 1978(c) is hereby revoked in respect of any year subsequent to 1984-85.

New St Andrew's House, Edinburgh. 13th February 1985. George Younger,
One of Her Majesty's Principal
Secretaries of State.

<sup>(</sup>a) 1966 c. 51; section 17(4D) was inserted by S.I. 1978/1173.

**<sup>(</sup>b)** 1980 c. 45.

<sup>(</sup>c) S.I. 1978/1173.

## **EXPLANATORY NOTE**

(This Note is not part of the Order.)

This order prescribes for the year 1985-86 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 British Telecommunications public limited company for telecommunication services (Article 3). It also specifies the manner in which the aggregate amount of the rateable values for 1986-87 and subsequent years is to be determined (Article 3) and how that aggregate amount is to be apportioned among rating areas (Article 4). It partly disapplies, for the year 1985-86 only, section 24 of the Lands Valuation (Scotland) Act 1854, substitutes an alternative provision more appropriate to a year of revaluation and makes other consequential statutory amendments (Article 7). The order revokes the Post Office Telecommunications Services (Rateable Values) (Scotland) Order 1978, which it replaces, as there is a need to prescribe rateable values for 1985-86 to take effect from the date of the general revaluation in 1985 and it is also desirable to prescribe modified formulae for their annual adjustment and apportionment (Article 8).

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