2. DEMAND NOTES

(1) *London.* | (2) *Outside London*, p. 3652.

(1) LONDON

The Form of Demand Note (London) Rules, 1948

1948 No. 655

Made - - - -	30*th March*, 1948
Coming into Operation	1*st April*, 1948
Laid before Parliament	6*th April*, 1948

107759.

The Minister of Health, after consultation with such local authorities and associations of local authorities as appeared to him to be desirable, in exercise of the powers conferred upon him by section 58 of the Rating and Valuation Act, 1925(**a**), as applied to London by the Second Schedule to the Rating and Valuation (Apportionment) Act, 1928(**b**) and of all other powers enabling him in that behalf, hereby makes the following Rules:—

1. These Rules may be cited as the Form of Demand Note (London) Rules, 1948, and shall come into operation on the 1st day of April, 1948.

2.—(1) The Interpretation Act, 1889(**c**), shall apply to the interpretation of these Rules as it applies to the interpretation of an Act of Parliament.

(2) In these Rules—

" County Council " means the London County Council;

" demand note " does not include a demand note issued in respect of any rating period beginning before the first day of April, 1948;

" equivalent in terms of a rate in the pound " means in relation to any sum the poundage of the rate which it would be necessary to levy to produce that sum and for this purpose the product of a rate of a penny in the pound shall be the product of a penny rate as estimated for the purpose of subsection (2) of section 9 of the Rating and Valuation Act, 1925, as extended to London by section 120 of the Local Government Act, 1948(**d**).

3. Every demand note for a general rate made by a rating authority in London shall incorporate the form A set out in the Schedule hereto, or a form substantially to the like effect, modified, where necessary, to meet the case of a rate made payable in instalments and, subject to the provisions of Rule 4, the rating authority shall enter thereon the specified particulars and information with regard to the place and mode of payment.

4.—(1) As regards hereditaments in respect of which an allowance may be claimed under section 3 or section 4 of the Poor Rate Assessment and Collection Act, 1869(**e**), the rating authority—

(*a*) in any case where the amount due from an owner in respect of a group of two or more hereditaments is shown as one total in the rate book, shall, in lieu of entering the particulars numbered

(**a**) 15 & 16 Geo. 5 c. 90. (**b**) 18 & 19 Geo. 5. c. 44. (**c**) 52 & 53 Vict. c. 63.
(**d**) 11 & 12 Geo. 6. c. 26. (**e**) 32 & 33 Vict. c. 41.

(i), (ii) and (iii) in form A on the demand note, enter those particulars in a schedule in respect of each such group to be attached to the demand note and shall enter on the demand note a reference to such schedule and the total amount of rates shown by the schedule to be due, and

(*b*) in any other case shall, in preparing the demand note, insert on the form prescribed by Rule 3 information with respect to the allowance which may be claimed.

(2) The schedule referred to in paragraph (1) (*a*) of this Rule shall embody the form C set out in the Schedule hereto, or a form substantially to the like effect.

(3) The rating authority may, if they see fit, make use of a schedule in the manner provided by paragraph (1) of this Rule in any case where a person undertakes to pay the rates in respect of two or more hereditaments but is not entitled to claim any allowance referred to in the said paragraph.

5. There shall be included in every demand note a statement in the form B set out in the Schedule hereto, or in a form substantially to the like effect, showing, in relation to expenditure and income chargeable upon or attributable to the rating area to which the demand note relates, in the manner for which the form provides—

(1) the equivalent in terms of a rate in the pound of the gross estimated expenditure less any income specifically applicable thereto, in respect of—

(*a*) each service or group of services for which a separate fund account is kept by the rating authority;

(*b*) each of the services separately set out in a precept received from any authority;

(*c*) each of the services specified in the form which is not included under the preceding categories (*a*) and (*b*), and in respect of which expenditure is to be incurred; and

(*d*) the other services of the rating authority, specifying such of them, if any, as they think fit,

distinguishing by an asterisk, in the manner indicated in the form, each service towards the cost of which a grant payable to the rating authority or precepting authority by a Government Department is specifically applicable; and

(2) the equivalent in terms of a rate in the pound of—

(*a*) any Exchequer Equalisation and Transitional Grants receivable by the County Council under the Local Government Act, 1948;

(*b*) the sums receivable by the rating authority and the County Council, respectively, under Part V of the Local Government Act, 1948;

(*c*) the sums receivable from or payable to, as the case may be, the County Council in consequence of the scheme made under section 10 of the Local Government Act, 1948.

6. For the purposes of the last preceding Rule the following provisions shall have effect—

(1) In calculating the amount to be shown for the purposes of any service or group of services there shall be included any sums required for repayment of, or for interest on, moneys borrowed for that service or group of services.

(2) Where the aggregate amount in the pound which would otherwise have been levied by the rating authority has been varied in order to give effect to any differential rating requirements to which effect has to be given by the rating authority, a note shall be made on the statement showing the extent of, and reason for, such variation.

(3) The expression " separate fund account " includes:—

(*a*) in relation to expenses chargeable on part only of a rating area, the separate account or accounts of such expenses;

(*b*) in relation to any service for which by law separate accounts are required to be kept, the separate revenue account therefor.

7. A rating authority may include in a demand note for a general rate a demand for any other rate, rent or charge payable to them.

8. Except as regards demand notes for any rate in respect of any rating period beginning before the first day of April, 1948, the Form of Demand Note (London) Rules, 1930(**a**), are hereby revoked.

SCHEDULE

FORM A

Metropolitan Borough of

Demand Note for General Rate.

Mr.	(i) Assessment Number.....
Address	(ii) Rateable Value £.....
.....	(iii) Situation (if other than that specified in the address).....
.....	.....

The Council of the Metropolitan Borough of.....demand payment of a General Rate made the ..... day of ....., 19....., at.....pence in the pound [including.....pence for additional items*] estimated to meet expenses which will be incurred before the .....day of.....next, [and of the arrears (if any) of former rates†] now due from you as follows :—

	£	*s.*	*d.*
Amount of Rate at.....*s*.....*d.* in the pound ...			
[Arrears (if any) of former rates†]			
Total amount due ...			

Cheques, money orders and postal orders should be made payable to the .....Council, and crossed. They should not be made payable to any individual officer.

By order of the Council.

.....
(Authorised Officer).

See back of this demand note for details showing how the rate in the pound demanded is made up.

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* These words may be omitted if unnecessary.

† These words may be omitted.

(**a**) S.R. & O. 1930 (No. 540) p. 1577.

FORM B

Statement of Rate Services

	Amount in the £
	s. d.
Services of—	
Borough Council (for details, see below)	
London County Council (for details, see below)	
Metropolitan Police (for details see below)	
....	
Total	
Deduct the equivalent in terms of a rate in the pound of—	
	s. d.
(*a*) The Exchequer Equalisation and Transitional Grants, if any, receivable by the County Council under Part I of the Local Government Act, 1948	§
(*b*) Amount receivable by the County Council under Part V of the Local Government Act, 1948	§
(*c*) Amount receivable by the Borough Council under Part V of the Local Government Act, 1948	
Total of above deductions	
[*Add*] [*Deduct*] the equivalent in terms of a rate in the pound of the amount [payable] [receivable] by the Borough Council in consequence of any scheme made under section 10 of the Local Government Act, 1948	
Rate in the pound payable by Ratepayer	

Purposes	Amount in the £	Purposes	Amount in the £
EXPENSES OF BOROUGH COUNCIL :—	*s. d.*	EXPENSES OF THE LONDON COUNTY COUNCIL :—	*s. d.*
Removal of refuse		(*a*) *General County Purposes*	
Cleansing of streets ...		*Education	
*Maintenance of streets ...		*Public Health (including health services under the National Health Service Act, 1946) ...	
Public Lighting		*Services for aged, infirm and handicapped persons	
Sewerage		*Care of deprived children	
Baths and Washhouses ...		*Fire Service	
*Other Public Health ...		*Housing	
*Housing		Main Drainage ...	
Public Libraries		*Highways, Bridges and Street Improvements	
.....Undertaking		Other services and expenses (including provision for general balance)	
Other Services and Expenses (including provision for general balance) ...		Total	
Total		*Deduct* in respect of :—	
Deduct in respect of :—		.....Undertaking ...	
.....Undertaking ...		Other credits of the Borough Council (not being Government Grants or payments) including appropriations from general balance	
Other credits of the Borough Council (not being Government Grants or payments) including appropriations from general balance		Total required for General County Purposes after deductions	‡
Total required by Borough Council after deductions		(*b*) *Special County Purposes*	
EXPENSES OF METROPOLITAN POLICE :—		*Housing	
*Police		Other Services and Expenses (including provision for general balance)	
Police Courts		Total	
*Probation system ...		*Deduct* County Council credits (not being Government Grants or payments) including appropriations from general balance	
Total		Total required for Special County Purposes after deductions	
Deduct credits in respect of :—			
Total required for Metropolitan Police purposes after deductions			

NOTES.—1. The above statement shows how the rate in the pound demanded is made up. It sets out the rate in the pound which would be required to meet the net expenses of each of the principal services, after allowing for the specific Government grants in aid of those services marked *. The Government Grants and other moneys receivable under the Local Government Act, 1948, are not specifically allocated to particular services, but are in aid of local government expenses generally. They reduce by the amount shown the total rate in the pound which would otherwise be demanded.

2. The rate in the pound actually required for general county purposes is *s.* *d.* being the difference between the amount marked ‡ and the total of the amounts marked § namely, *s.* *d.*

FORM C

SCHEDULE TO DEMAND NOTE WHERE ALLOWANCES CLAIMED

Assessment Numbers	Situation of hereditaments	Rateable Values	Full Rates		
		£	£	s.	d.
		TOTAL ...			

Allowance at.....per cent., claimable under the Poor Rate Assessment and Collection Act, 1869, £.....

Given under the official seal of the Minister of Health this thirtieth day of March, nineteen hundred and forty-eight.

(L.S.)

Wm. S. Douglas,
Secretary,
Ministry of Health.

EXPLANATORY NOTE

(This Note is not part of the Rules, but is intended to indicate their general purport.)

The Rules prescribe, for use by rating authorities in London, a new form of demand note to meet alterations made in relation to local government finance and the law of Rating by the Local Government Act, 1948.