1963 No. 636

RATING AND VALUATION

The National Coal Board (Valuation) Order 1963

Made - - - - 1*st March* 1963
Coming into Operation 26*th March* 1963

The Minister of Housing and Local Government, after consultation with the associations of local authorities appearing to him to be concerned, the local authority with whom consultation appeared to him to be desirable and the National Coal Board, in exercise of his powers under section 3 of the Rating and Valuation Act 1961(a) and of all other powers enabling him in that behalf, hereby makes the following order:—

Citation and commencement

1. This order may be cited as the National Coal Board (Valuation) Order 1963 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) The Interpretation Act 1889(b) applies to the interpretation of this order as it applies to the interpretation of an Act of Parliament.

(2) In this order unless the context otherwise requires—

"the Act of 1925" means the Rating and Valuation Act 1925(c);

"the Act of 1948" means the Local Government Act 1948(d);

"the Act of 1954" means the Mines and Quarries Act 1954(e);

"the Act of 1955" means the Rating and Valuation (Miscellaneous Provisions) Act 1955(f);

"associated properties" means properties of a kind specified in Part II of Schedule 1 to this order;

"the Board" means the National Coal Board;

"the Commissioners" means the Commissioners of Inland Revenue;

"comparable extractive hereditaments" means hereditaments consisting of or including land occupied for the purpose of, or in connection with, the getting or preparation for sale of minerals other than coal, or buildings, plant and machinery used with such land for that purpose, not being cement works and brickworks and the claypits and quarries providing minerals therefor;

"Division" means one of the areas specified in Schedule 3 to this order;

"mine properties" means properties of a kind specified in Part I of Schedule 1 to this order;

(a) 9 & 10 Eliz. 2. c. 45. (b) 52 & 53 Vict. c. 63. (c) 15 & 16 Geo. 5. c. 90.
(d) 11 & 12 Geo. 6. c. 26. (e) 2 & 3 Eliz. 2. c. 70. (f) 4 & 5 Eliz. 2. c. 9.

"opencast land" means land occupied and used by the Board for the purposes of extracting coal by opencast operations, but does not include any such land which is occupied as a site for plant or machinery which is deemed to be a part of the hereditament;

"parish" includes any part of a parish which is subject to separate or differential rating;

"rate period" means a period for which a rate is made.

(3) References in articles 4, 5 and 6 to the amount of saleable coal produced in a Division are references to the amount brought to bank in that Division from mines occupied by the Board, other than training mines, less an amount equal to 40 per cent. of the amount (if any) worked outside the boundaries of any parish.

(4) References to the basic period for any valuation lists are references to the period of 52 weeks ending on the last Saturday in March in the calendar year immediately before the calendar year in which the lists come into force.

(5) In any comparison of values shown or expected to be shown in valuation lists any change of values due to structural alterations and change of output shall be disregarded.

Application

3.—(1) For the purposes of valuation lists coming into force at any time after the commencement of this order the provisions of this order shall have effect for the purposes of determining the rateable value of any hereditament occupied by the Board consisting of or including any property of a kind specified in Schedule 1 to this order, or any opencast land.

(2) The value of so much of any such hereditament as consists of mine properties shall be taken to be the value ascertained in accordance with the provisions of this order by apportioning an amount (hereinafter referred to as the divisional basic rateable value) ascertained in accordance with articles 4 to 10 of this order.

(3) The value of so much of any such hereditament as consists of opencast and shall be taken to be the value ascertained in accordance with articles 11 to 18 of this order.

(4) The value of so much of any such hereditament as consists of associated properties which have been included, otherwise than as mine properties, in the valuation list which last came into force shall be taken to be the value ascertained in accordance with article 19 of this order.

(5) If a hereditament occupied by the Board includes, but does not consist solely of, properties to which the provisions of paragraphs (2), (3) or (4) of this article apply, the value of so much of that hereditament as consists of properties to which the provisions of paragraphs (2), (3) or (4) of this article do not apply shall be an amount equal to the rateable value ascertained in accordance with the provisions of section 22 (1) of the Act of 1925 (which provides for the ascertainment of rateable value) but the said subsection shall not apply to any part of any such hereditament to which the provisions of the said paragraphs do apply.

(6) Notwithstanding the foregoing provisions of this article, the provisions of paragraphs (2), (3) or (4) of this article shall not apply to properties of a kind specified in Schedule 2 to this order.

(7) The rateable value of any such hereditament as is mentioned in paragraph (1) of this article shall be taken to be the aggregate of the values determined in accordance with paragraphs (2), (3), (4) and (5) of this article, and such rateable value (but no gross or net annual value) shall be shown

accordingly in lists transmitted to rating authorities in pursuance of section 1 (3) of the Act of 1955 (which requires valuation officers to transmit lists to rating authorities).

Valuation of mine properties

4. Subject to the provisions of article 6 of this order, for the purposes of the first valuation lists coming into force after the commencement of this order (hereinafter referred to as the 1963 lists) there shall be ascertained in respect of each Division as hereinafter provided in this article a divisional basic rateable value.

(*a*) There shall be ascertained the aggregate of the rateable values of all the mine properties in the Division included in the valuation lists then in force (hereinafter referred to as the 1956 lists) on 1st April 1962.

(*b*) The said aggregate shall be multiplied by the fraction of which—

(i) the numerator is the amount of saleable coal produced in the Division in the 52 weeks ended on 31st March 1962; and

(ii) the denominator is the amount of saleable coal so produced in the 52 weeks ended on 1st October 1960.

(*c*) The amount so ascertained shall be adjusted by multiplying it by the proportional change in the level of rateable values for England and Wales appearing, on the average, from a comparison of the values of comparable extractive hereditaments expected to be shown in the 1963 lists as transmitted to rating authorities in pursuance of section 1 (3) of the Act of 1955 with the values of those hereditaments shown in the 1956 lists on 1st April 1962.

(*d*) The sum of £800,000 shall be multiplied by the proportional change in the level of net annual values for England and Wales appearing, on the average, from a comparison of the values of comparable extractive hereditaments expected to be shown in the 1963 lists as transmitted as aforesaid with the values of those hereditaments shown in the 1956 lists on 1st April 1962 and there shall be ascertained the amount which bears to the amount first ascertained under this paragraph the same proportion as the amount ascertained in respect of the Division under paragraph (*b*) of this article bears to the total of the amounts so ascertained in respect of all the Divisions.

(*e*) The amount ascertained under paragraph (*d*) of this article shall be subtracted from the amount ascertained under paragraph (*c*),

and the remainder shall be the divisional basic rateable value.

5. Subject to the provisions of article 6 of this order, for the purposes of valuation lists coming into force after 1st April 1963 (hereinafter in this article referred to as the relevant lists) the divisional basic rateable value shall be ascertained as follows:

(*a*) the divisional basic rateable value as first determined for the purposes of the valuation lists last coming into force before the relevant lists (hereinafter in this article referred to as the previous lists) shall be multiplied by the fraction of which—

(i) the numerator is the amount of saleable coal produced in the Division in the basic period for the relevant lists, and

(ii) the denominator is the amount of saleable coal so produced in the basic period for the previous lists.

(*b*) The amount so ascertained shall be adjusted by multiplying it by the proportional change in the level of rateable values in England and Wales appearing, on the average, from a comparison of the values of comparable extractive hereditaments expected to be shown in the relevant lists as transmitted to rating authorities in pursuance of section 1 (3) of the Act of 1955 with the values of those hereditaments shown in the previous lists on 1st April immediately preceding such transmission,

and the amount so ascertained shall be the divisional basic rateable value.

6. If during the period of currency of valuation lists coming into force after the commencement of this order—

(*a*) the amount of saleable coal produced in a Division during any period of 52 weeks ending on the last Saturday in March, not being the basic period for the next valuation lists coming into force, exceeds or falls short of the amount of saleable coal produced in the Division during the basic period for the valuation lists in force, and

(*b*) the excess or deficiency amounts to more than 10% of the last mentioned amount,

then for any year beginning twelve months or more after the end of the said period of 52 weeks and ending not later than the date on which the current lists cease to be in force, or on which a subsequent variation under this article takes effect, the divisional basic rateable value as determined for the purposes of those lists shall be adjusted by multiplying it by the fraction of which—

(i) the numerator is the amount of saleable coal produced in the Division during the said period of 52 weeks, and

(ii) the denominator is the amount of saleable coal produced in the Division during the basic period for the valuation lists in force:

Provided that, if any variation falls to be made under this article in respect of any year, then in the application of this article for the purposes of ascertaining the divisional basic rateable value for any subsequent year, being a year ending at any time before the coming into force of the next valuation lists, this article shall have effect subject to the following modifications—

(*a*) for the reference in paragraph (*a*) to the basic period for the valuation lists in force there shall be substituted a reference to the last preceding period of 52 weeks as respects which the conditions of paragraphs (*a*) and (*b*) of this article, or those conditions as modified by this proviso, are satisfied, and

(*b*) for the reference in this article to the divisional basic rateable value as determined for the purposes of those lists there shall be substituted a reference to the divisional basic rateable value as adjusted, or last adjusted, under this article.

7.—(1) Subject to the provisions of article 8 of this order, for each year beginning after 31st March 1963 the divisional basic rateable value ascertained as aforesaid shall be apportioned among all the parishes in the Division in which there is a hereditament consisting of or including mine properties and the amount to be allocated to each such parish shall be the aggregate of—

(*a*) an amount which bears to a sum equal to 60% of the divisional basic rateable value the same proportion as the amount of saleable coal brought to bank in that parish in the 52 weeks ended on the last

Saturday in March in the calendar year immediately before the year in respect of which the apportionment is made bears to the total amount of saleable coal brought to bank in the Division in that period, so however that if any surface part of a mine is not in the same parish as the shaft from which the coal is brought to bank, the Commissioners shall make such allocation to the parishes concerned as is equitable, and

(*b*) an amount which bears to a sum equal to 40% of the divisional basic rateable value the same proportion as the amount of saleable coal produced from underground workings in that parish in the period last mentioned bears to the total amount of saleable coal worked in the Division within parishes during that period:

Provided that, if coal brought to bank in a Division has been worked in a parish included in another Division, then, for the purposes of any calculation under paragraph (1) (*b*) of this article—

(i) the coal so worked shall be treated as coal produced from underground workings in the Division in which it was brought to bank, and

(ii) the said parish shall, as respects the coal so worked and brought to bank, be treated as included in that Division.

(2) The amount allocated to a parish as aforesaid shall be apportioned among the hereditaments consisting of or including mine properties in that parish in such proportions as is equitable, and the amount so apportioned shall be taken to be the value of the mine properties included in such hereditaments for the purposes of the making and levying of rates for any rate period in the year for which the apportionment under this article has been made.

(3) Notwithstanding the foregoing provisions of this article, where in consequence of a proposal an alteration is made in a valuation list whereby any property becomes, or ceases to be, valued as a mine property, the Commissioners may make such changes in the apportionment made under this article as is equitable, and the valuation officer shall give to the rating authority or authorities concerned a direction for such alterations to be made in the valuation list as are necessary in consequence of the provisions of this article, including a direction that such alterations shall have effect as from the date on which the alteration made in consequence of the said proposal was deemed to have effect.

8. If during the basic period for any valuation lists there has been brought to bank in a Division coal which has been worked outside the boundaries of any parish, article 7 (1) of this order shall have effect subject to the following modifications:—

(*a*) for the number 60 in sub-paragraph (*a*) there shall be substituted a number ascertained by multiplying the number 100 by the fraction of which—

(i) the numerator is the number 60, and

(ii) the denominator is the sum of the number 60 and the number arrived at by multiplying the number 40 by the fraction of which the numerator is the total amount of coal worked in the Division within parishes in the said basic period, and the denominator is the total amount of coal brought to bank in the Division during the said period; and

(*b*) for the number 40 in sub-paragraph (*b*) there shall be substituted the number representing the difference between the number 100 and the number ascertained in accordance with paragraph (*a*) of this article.

New Mines

9.—(1) In any case where after 31st March 1962 coal is produced from a new mine, otherwise than in the course of planting a mine, the foregoing provisions of this order shall have effect subject to the provisions set out in Schedule 4 to this order.

(2) In this order "new mine" means a mine from no part of which coal was gotten in the year ended 31st March 1962, otherwise than in the course of planting the mine, or a mine in which the working of coal has ceased for a period of not less than twelve months ending on or after 31st March 1963.

Non-productive mines

10.—(1) Where at any time after 31st March 1963 the working of coal at a mine has ceased, the following provisions of this Article shall have effect.

(2) On the day on which such working ceases any mine property at, or adjacent, to the mine at which the working of coal has ceased shall cease to be treated as a mine property for the purposes of this order and shall fall to be valued accordingly, so, however, that no change shall be made in the value which would otherwise be attributable to any other mine properties in the same Division if the provisions of this article did not have effect:

Provided that, if after such a cessation of working at a mine the working of coal is resumed at that mine before the expiration of the period of twelve months beginning with the date of such cessation, this order shall have effect as if there had been no such cessation and accordingly any proposal or alteration in the valuation list made in consequence of such cessation shall be treated as not having been made.

(3) The valuation officer shall give to the rating authority concerned a direction for such alterations to be made in the valuation list as seem to him to be necessary in consequence of the provisions of this article.

Valuation of opencast land

11. The provisions of articles 12 to 18 of this order shall have effect for the purposes of determining the value of so much of any hereditament occupied by the Board as consists of opencast land.

12.—(1) For the purposes of valuation lists coming into force on or after 1st April 1963 the value of so much of any hereditament of the Board as consists of opencast land shall be calculated as follows.

(2) There shall be ascertained for the purposes of the valuation lists coming into force at any time after the commencement of this order an amount (hereinafter referred to as the tonnage factor) calculated as follows.

(3) For the purposes of the lists coming into force on 1st April 1963 the sum of 7½d. shall be multiplied by the proportional change in the level of net annual values for England and Wales appearing, on the average, from a comparison of the values of comparable extractive hereditaments expected to be shown in the 1963 lists as transmitted to rating authorities in pursuance of section 1 (3) of the Act of 1955 with the values of those hereditaments as shown in the 1956 lists on 1st April 1962, and the amount so ascertained shall be the tonnage factor for the purposes of the 1963 lists.

(4) For the purposes of lists coming into force after 1st April 1963 (hereinafter in this paragraph referred to as the relevant lists) the tonnage factor as ascertained for the purposes of the valuation lists last coming into force immediately before the relevant lists (hereinafter in this paragraph referred to as the previous lists) shall be adjusted by multiplying it by the

proportional change in the level of rateable values in England and Wales appearing on the average, from a comparison of the values of comparable extractive hereditaments expected to be shown in the relevant lists as transmitted to rating authorities in pursuance of section 1 (3) of the Act of 1955 with the values of those hereditaments shown in the previous lists on 1st April immediately preceding such transmission, and the amount so ascertained shall be the tonnage factor for the purposes of the relevant lists.

13. As soon as practicable after 1st February in each year the Board shall certify to the Commissioners—

(*a*) the amount of saleable coal and other minerals produced in each parish from each hereditament occupied by the Board consisting of or including opencast land during the period beginning with the day next following the last Saturday in March and ending on the last Saturday in the January immediately preceding the date of the certificate; and

(*b*) the amount of such coal and other minerals so produced during the period of 52 weeks ending on the last Saturday in March immediately preceding.

14.—(1) As soon as practicable after the receipt of a certificate under the last foregoing article the valuation officer shall in consultation with the Board estimate the amount of saleable coal and other minerals likely to be produced by the Board from each hereditament in each parish by opencast operations during the period of 52 weeks ending on the last Saturday in the March immediately following the said 1st February:

Provided that if the amount of coal certified to have been produced in the immediately preceding year is greater or less than the amount estimated to be produced in that period, then, as the case may require, the amount of any excess shall be added to, and the amount of any deficiency shall be deducted from, the amount estimated under this article.

(2) For the purposes of this article an estimate shall be based upon an aggregation of the amount certified as having been produced and an estimate of the amount likely to be produced in the remainder of the period.

15.—(1) As soon as he has made the estimate required by the last foregoing article, the valuation officer shall multiply the amount of saleable coal so estimated as likely to be produced from each hereditament occupied by the Board by the tonnage factor appropriate to the year in respect of which the calculation is being made, and the amount so ascertained shall, subject to the provisions of article 18, for the purposes of that year, be the value of so much of any hereditament occupied by the Board as consists of the opencast land from which that coal is expected to be produced.

(2) The valuation officer shall give to the rating authority concerned a direction for such alterations to be made in the valuation list as seem to him to be necessary in consequence of the provisions of this article, and any such alterations shall be treated as having been made at the beginning of the year in which such direction was given.

16.—(1) Where coal is first produced from a hereditament in any parish by opencast operations at any time after 31st March 1963, the following provisions of this article shall, subject to the provisions of article 18, have effect for the purposes of calculating for the year beginning on the 1st April during which such coal was first produced the value of so much of any hereditament occupied by the Board as consists of such land:

Provided that where coal is first produced during the period of two months ending on 31st March in any year, the provisions of this article shall have

effect as if coal were first produced on the 1st April immediately following such period.

(2) The valuation officer shall as soon as practicable after such first production, in consultation with the Board, estimate the amount of saleable coal and other minerals likely to be produced from such land during the period beginning with the date of such first production and ending on the last Saturday in the March immediately following:

Provided that where coal has been produced during the period of two months mentioned in the proviso to paragraph (1) of this article, there shall be added to the amount so ascertained an amount equal to the amount of coal produced during that period.

(3) The amount of coal so estimated shall be multiplied by the fraction of which—

(*a*) the numerator is the number 364, and

(*b*) the denominator is the number of days in the period during which coal is likely to be produced.

(4) The amount so calculated shall be multiplied by the tonnage factor appropriate to the year in respect of which the calculation is being made and the amount so ascertained shall for the purpose of the year ending on the 31st March immediately following the date on which coal was first produced or deemed to be first produced be the value of so much of any hereditament of the Board as consists of the land from which that coal is expected to be produced.

(5) The valuation officer shall give to the rating authority concerned a direction for such alterations to be made in the valuation list as seem to him to be necessary in consequence of the provisions of this article, and any such alterations shall be treated as having been made at the beginning of the year in which such direction was given:

Provided that, if in calculating a value for a hereditament or part of a hereditament under this article an amount has been added under the proviso to paragraph (2), the valuation officer shall also give a direction that on 1st April immediately following such direction the value ascribed to such hereditament or part shall be altered to an amount equal to the value that would have been ascribed to it if no addition had been made under the said proviso.

17.—(1) Where at any time after 31st March 1963 the extraction of coal by opencast operations from a hereditament in any parish has ceased, the following provisions of this article shall have effect for the purpose of calculating for the year beginning on the 1st April during which such extraction ceased the value of so much of any hereditament occupied by the Board as consists of opencast land.

(2) As soon as the production of coal by opencast operations has ceased on any land included in a hereditament the Board shall as soon as practicable certify to the Commissioners—

(*a*) the amount of saleable coal produced from that land since the last Saturday in March immediately preceding such cessation, and

(*b*) the amount of such coal so produced during the year ending on the last Saturday in March immediately preceding.

(3) If the amount of coal certified under paragraph (2) (*b*) of this article is greater or less than the amount of coal which the valuation officer estimated to be produced in that year then, as the case may require, the

amount of any excess shall be added to and the amount of any deficiency shall be deducted from, the amount certified under paragraph (2) (*a*) of this article.

(4) The amount certified under paragraph 2 (*a*) of this article, subject to any adjustment under paragraph (3), shall be multiplied by the fraction of which—

(*a*) the numerator is the number 364, and

(*b*) the denominator is the number of days from the last Saturday in March to the date of cessation.

(5) The amount so ascertained shall be multiplied by the tonnage factor appropriate to the year in respect of which the calculation is being made.

(6) Subject to the provisions of article 18, the amount calculated under paragraph (5) of this article shall be the value of the land in question for the year in respect of which the calculation is being made and the valuation officer shall give to the rating authority concerned a direction for such alterations to be made in the valuation list as seem to him to be necessary in consequence of the provisions of this article; and any such alterations shall be treated as having been made at the beginning of the year in which such direction was given.

18. Where at any time any mineral other than coal is extracted from opencast land, there shall be added to the value determined for that land under the foregoing provisions of this order an amount equal to the additional value that would have been included in the rateable value of that land in consequence of the working of those minerals, if the land had been valued under section 22 (1) of the Act of 1925.

Valuation of associated properties

19.—(1) For the purposes of valuation lists coming into force after the commencement of this order (hereinafter in this article referred to as the relevant lists) the value of so much of any hereditament occupied by the Board as consists of associated properties which were included otherwise than as mine properties in a hereditament appearing in the valuation lists (hereinafter in this article referred to as the previous lists) last coming into force before the relevant lists shall be taken to be the value attributable to such property in the previous lists multiplied by the proportional change in the level of rateable values for England and Wales appearing, on the average, from a comparison of the values of comparable extractive hereditaments expected to be shown in the relevant lists as transmitted to rating authorities in pursuance of section 1 (3) of the Act of 1955 with the values of those hereditaments shown in the previous lists on 1st April immediately preceding such transmission:

Provided that for the purposes of the first valuation lists coming into force after the commencement of this order this paragraph shall apply only to such associated properties as were included in hereditaments which were included in a valuation list on 1st April 1962.

(2) If an associated property which has been valued as aforesaid is extended, the value of that property shall be increased by the value that would be attributable to such extension if this order had not been made, and if such a property is diminished its value shall be reduced in proportion to the extent of such diminution.

Proposals

20.—(1) Subject to the following provisions of this article, any person who is aggrieved by the value ascribed in a valuation list to any hereditament to

which this order applies, or any part thereof, or by the method of valuation applied to such hereditament or part, may at any time make a proposal for the alteration of the list so far as it relates to that hereditament.

(2) A proposal to alter the value attributable to any mine property may not be made except on the ground that the working of coal has ceased at the mine at, or adjacent to, which the property is situated, or that it is not being used as a mine property.

(3) A proposal to alter the value attributable to an associated property which is included in a hereditament included in a valuation list coming into force after the commencement of this order may not be made unless—

(*a*) it is made on the ground that the property is not being used as an associated property, or that structural alterations have been made to it or that it has suffered total or partial destruction ; or

(*b*) it is a proposal to alter the value of an associated property which was first included in a valuation list during the period beginning on 2nd April 1962 and ending on 1st April 1963, and is made before 1st October 1963 ; or

(*c*) it is a proposal to alter the value of an associated property which was not included as an associated property in a hereditament included in the list last coming into force, and is made before the end of the period of six months beginning with the date on which the list, not being the first list to come into force after the commencement of this order, came into force.

(4) A proposal may not be made to alter the value attributable to any opencast land except in so far as the proposal relates to any additional value attributable to the extraction of minerals other than coal.

General

21.—(1) Anything required under this order to be done in determining or adjusting or apportioning a divisional basic rateable value or in apportioning the value of a hereditament shown in the 1956 lists shall be done by the Commissioners.

(2) Not later than one month after the commencement of this order the Board shall certify to the Commissioners—

(*a*) the amount of saleable coal produced in each Division in the 52 weeks ended on 1st October 1960 ;

(*b*) the amount so produced in the 52 weeks ended on 31st March 1962 ;

(*c*) if in any Division coal has been worked in the last mentioned period outside the boundaries of any parish, the amount of such saleable coal worked in that Division in that period from under the parishes therein ;

(*d*) the amount of such saleable coal brought to bank in the last mentioned period at each mine in the Division stating the parish or parishes in which the shaft or other outlet of the mine and the surface premises thereof are situated ; and

(*e*) the amount of such saleable coal worked in the last mentioned period under each parish under which coal was worked, and the amount worked at each mine in such parish.

(3) Before the end of June in each year the Board shall certify to the Commissioners—

(*a*) the amount of saleable coal produced in each Division in the 52 weeks ended on the last Saturday in the preceding March ;

(*b*) the amount of such saleable coal brought to bank in the said period at each mine in the Division stating the parish or parishes in which the shaft or other outlet of the mine and the surface premises thereof are situated;

(*c*) the amount of such saleable coal worked in the said period under each parish under which coal was worked, and the amount worked at each mine in such parish.

(4) Before the end of October in each year the Commissioners shall notify to the Board and each rating authority concerned the particulars necessary for ascertaining for the purpose of any rate period consisting of or included in the next ensuing year the divisional basic rateable value for each Division and its apportionment among parishes.

(5) Before the end of December in the year immediately before new valuation lists come into force (not being the first valuation lists to come into force after the commencement of this order) the Commissioners shall notify to the Board and each rating authority concerned the value proposed to be allocated to so much of any hereditament in the area of that authority as consists of associated properties valued in accordance with the provisions of article 3 (4) of this order.

(6) Before the end of December in each year (not being a December immediately before the coming into force of new valuation lists) the Commissioners shall notify to the Board and each rating authority concerned the rateable value for the purposes of the next ensuing year of any hereditament in the area of that authority which consists of or includes mine properties and, if the hereditament does not consist entirely of mine properties, shall indicate how much of that value is attributable to the mine properties included therein.

(7) Subject to the next following paragraph, a rating authority in making and levying any rate for a rate period consisting of or included in the year for the purposes of which such notification has been made shall treat any hereditament consisting of or including mine properties as having the rateable value so notified.

(8) The valuation officer at or as soon as may be after the beginning of the year consisting of or including any such rate period shall cause such alteration (if any) to be made in the valuation list in force for that area as may be requisite for showing the rateable value of a hereditament consisting of or including mine properties under this order and, if any such alteration is made after the beginning of the year, it shall be treated as having been made at the beginning of the year.

22.—(1) Where in pursuance of a direction under this order an alteration is made in a valuation list which affects the amount of any rate levied in respect of any hereditament in accordance with the 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.

(2) The rating authority shall give effect to any directions which may from time to time be given to them by the valuation officer in pursuance of this order.

(3) Any alteration in a list which under this order is treated as having been made at the beginning of a year shall have effect only for the purposes of the making and levying of rates.

23. Before 1st April 1965 the Minister shall, in consultation with the Board, such associations of local authorities as appear to him to be concerned and such local authority as appears to him to be desirable, cause an

investigation to be made into the operation of this order having regard to such changes as may have been made in the valuations of comparable extractive hereditaments in the 1963 lists in consequence of proposals made under Part III of the Act of 1948 (which provides for appeals against valuations) otherwise than by reason of structural alterations or changes of output.

SCHEDULE 1

PART I

MINE PROPERTIES

(*a*) Premises used wholly or mainly for the working and getting of coal, being a mine or deemed to be, or form part of, a mine for the purposes of the Act of 1954 (hereinafter referred to as a mine), otherwise than by virtue of sections 180 (5), 183 and 184 of that Act and not being a mine to which section 182 (3) (*c*) of that Act applies.

(*b*) Premises adjacent to a mine—

(i) which are occupied and used wholly or mainly for the treatment, or preparation, for sale, consumption or use of coal produced from a mine or mines,

(ii) which are occupied and used for manufacturing briquettes or ovoids from coal produced from a mine or mines and constituted, or were included in, a hereditament in a valuation list on 1st April 1962,

(iii) which consist of workshops, stores or depots occupied and used wholly or mainly in connection with the storage, repair or maintenance of materials, equipment, plant or machinery for use at a mine or mines,

(iv) which are occupied and used wholly or mainly for generating electricity or compressing air for consumption at that mine,

(v) which are occupied and used wholly or mainly in connection with the transmission of electricity or compressed air from such premises as are mentioned in sub-paragraph (iv), or from premises at a mine, to premises owned or occupied by the Board and used wholly or mainly for or in connection with the getting or treatment, or preparation, for sale, consumption or use of coal,

(vi) which are occupied and used as, or as the site of, conveyors, aerial ropeways or private roadways, serving a mine or mines,

(vii) which are occupied and used wholly or mainly for storing or for depositing coal, slurry, refuse or waste materials or other products of mines,

(viii) which are occupied and used as baths, locker rooms, medical or first-aid centres or canteens,

(ix) which are occupied and used wholly or mainly for the purpose of analysing or testing air and other gases, dust and water in mines or the products of mines.

(*c*) Pipes, conduits and other similar works occupied and used for the transmission of substances, whether solid, liquid or gaseous, not being coal, from any premises to which this part of this Schedule applies, other than works used wholly or mainly for conveying water which is the subject of a contract for sale.

PART II

ASSOCIATED PROPERTIES

(*a*) Mines which are deemed to be worked by virtue of section 182 (3) (*c*) of the Act of 1954.

(*b*) Premises occupied and used for training purposes which are deemed to be a mine by virtue of section 183 of the Act of 1954.

(*c*) Premises not adjacent to a mine but which if situated adjacent to a mine would come within paragraph (*b*) of Part I of this Schedule, other than premises occupied and used for manufacturing briquettes or ovoids.

(*d*) Railway lines serving mines, other than railway lines falling within section 180 (3) of the Act of 1954, together with premises occupied or used in connection therewith.

(*e*) Sales depots, wharves, staithes and other premises occupied and used with such railway lines as aforesaid wholly or mainly for the purposes of transporting or disposing of coal.

(*f*) Premises, not being premises at a mine, occupied and used wholly or mainly for the purpose of supplying water to a mine or mines.

(*g*) Premises, not being premises within Part I of this Schedule, occupied and used wholly or mainly for the purpose of generating electricity or compressing air for consumption on premises owned or occupied by the Board and used wholly or mainly for or in connection with the getting or treatment, or preparation, for sale, consumption or use of coal.

(*h*) Premises, not at a mine, occupied and used for the purpose of transmitting electricity or compressed air from such premises as are mentioned in paragraph (*g*) to premises owned or occupied by the Board and used wholly or mainly for or in connection with the getting or treatment, or preparation, for sale, consumption or use of coal.

(*i*) Pipes, conduits and other similar works occupied and used for the transmission of substances, whether solid, liquid or gaseous, not being coal, from any premises to which this part of this Schedule applies, other than works used wholly or mainly for conveying water which is the subject of a contract for sale.

(*j*) Land occupied and used wholly or mainly for the purpose of storing, cleaning or sorting coal gotten by opencast operations or otherwise preparing it for disposal.

SCHEDULE 2

Excluded Properties

(*a*) Premises occupied and used wholly or mainly for the purpose of providing instruction in civil defence to persons employed at or about mines.

(*b*) Premises occupied and used wholly or mainly for the purpose of conducting research not being premises at or adjacent to a mine occupied and used wholly or mainly for the purposes of analysing air and other gases, dust and water in mines or the products of mines.

(*c*) Offices at or adjacent to a mine, not being occupied and used wholly or mainly in connection with the administration of that mine.

(*d*) Premises occupied and used wholly or mainly for the purpose of recovering materials from refuse deposited from mines.

SCHEDULE 3

Divisional Areas

1. *Northern (N & C) Division*

consisting of—

(*a*) the administrative counties of Cumberland and Northumberland, except the rural district of Hexham, and

(*b*) the county boroughs of Newcastle upon Tyne and Tynemouth.

2. *Durham Division*

consisting of—

(*a*) the administrative county of the County Palatine of Durham,

(*b*) the county boroughs of Gateshead, South Shields and Sunderland, and

(*c*) the rural district of Hexham in the administrative county of Northumberland.

3. *Yorkshire Division*

consisting of—

(*a*) the administrative county of the West Riding of Yorkshire, except the borough of Todmorden and the parishes of Bawtry in the rural district of Doncaster and Harthill with Woodall in the rural district of Kiveton Park,

(*b*) the county boroughs of Barnsley, Dewsbury, Doncaster, Leeds, Rotherham, Sheffield and Wakefield,

(*c*) the borough of Worksop, and

(*d*) the parish of Beighton in the rural district of Chesterfield in the administrative county of Derbyshire, the parish of Finningley in the rural district of East Retford and the parishes of Blyth, Carlton in Lindrick, Hodsock, Styrrup with Oldcotes and Wallingwells in the rural district of Worksop in the administrative county of Nottinghamshire and the parishes of Belton, Crowle, Epworth and Wroot in the rural district of Isle of Axholme in the administrative county of Lincoln—Parts of Lindsey.

4. *East Midlands Division*

consisting of—

(*a*) the administrative counties of Derbyshire and Nottinghamshire except the borough of Worksop and the parishes mentioned in 3 (*d*) above,

(*b*) the county borough of Nottingham,

(*c*) the urban districts of Ashby de la Zouch, Ashby Woulds and Coalville and the rural districts of Ashby de la Zouch and Market Bosworth in the administrative county of Leicester,

(*d*) the parishes of Bawtry and Harthill with Woodall mentioned in 3 (*a*) above.

5. *North Western Division*

consisting of—

(*a*) the administrative counties of the County Palatine of Chester, Denbigh, Flintshire and the County Palatine of Lancaster,

(*b*) the county boroughs of Birkenhead, Blackburn, Blackpool, Bolton, Burnley, Bury, Liverpool, Manchester, Preston, Rochdale, St. Helens, Salford, Southport, Stockport, Warrington and Wigan,

(*c*) the borough of Todmorden,

(*d*) the rural districts of Ellesmere and Oswestry in the administrative county of Salop.

6. *West Midlands Division*

consisting of—

(*a*) the administrative counties of Salop (except the rural districts of Ellesmere and Oswestry), Staffordshire and Warwickshire, and

(*b*) the county boroughs of Birmingham, Coventry, Stoke-on-Trent, West Bromwich and Wolverhampton.

7. *South Western Division*

consisting of—

(*a*) the administrative counties of Brecon, Carmarthenshire, Glamorgan, Gloucestershire, Monmouthshire and Somerset, and

(*b*) the county boroughs of Merthyr Tydfil and Swansea.

8. *South Eastern Division*

consisting of the administrative county of Kent.

SCHEDULE 4

New Mines

1.—(1) Where coal is first produced from a new mine at any time after 31st March 1962, no account shall be taken for the purposes of the foregoing provisions of this order of such new mine or the coal produced therefrom until valuations of mine properties are about to be made under this order for the purposes of the year beginning on the 1st April next but two following the date of such first production, and until that time the following provisions of this Schedule shall have effect for the purpose of calculating for the year beginning on the 1st April during which such coal was first produced and, subject to paragraph 2 hereof, the two years next following, the value of so much of any hereditament occupied by the Board as consists of mine properties at or adjacent to the mine from which that coal is produced:

Provided that, where coal is first produced from a new mine during the period of two months ending on 31st March in any year or at any time during the year ending on 31st March 1963, the provisions of this paragraph shall have effect as if coal were first produced on the 1st April immediately following such period, and as if for the words in this sub-paragraph "1st April next but two following" there were substituted the words "1st April next but one following".

(2) The Board shall inform the Commissioners as soon as practicable after coal is first produced from a new mine, otherwise than in the course of planting that mine, and as soon as practicable after 1st February in each year shall certify to the Commissioners—

(*a*) the amount of saleable coal brought to bank at each new mine during the period beginning on the day next following the last Saturday in March and ending on the last Saturday in the January immediately preceding the date of the certificate, and

(*b*) where the underground workings extend beyond the boundaries of a parish, the amount of saleable coal produced from each parish.

(3) The valuation officer shall, as soon as practicable, in consultation with the Board estimate the amount of saleable coal likely to be produced from such new mine during the period beginning with the date on which coal is first produced or deemed to be first produced and ending on the last Saturday in March immediately following:

Provided that where coal has been produced during the period of two months mentioned in the proviso to sub-paragraph (1) of this paragraph there shall be added to the amount so calculated an amount equal to the amount produced during that period.

(4) The total amount so estimated to be produced from the mine shall be multiplied by the fraction of which—

(*a*) the numerator is the number 364, and

(*b*) the denominator is the number of days in the period during which coal is likely to be produced.

(5) The amount so calculated shall be multiplied by the fraction of which—

(*a*) the numerator is the divisional basic rateable value for the Division, in which the new mine is wholly or mainly situated, calculated under the provisions of this order for the purposes of the year for which the calculation under this paragraph is being made, and

(*b*) the denominator is the total amount of saleable coal produced in the said Division in the year by reference to which the said divisional basic rateable value was so calculated, so, however, that, if in the year by reference to which the said divisional basic rateable value was calculated any coal was brought to bank in the Division from workings outside the boundaries of any parish, the denominator shall be the aggregate of an amount equal to 60% of the total amount of saleable coal brought to bank in the Division in the said year and an amount equal to 40% of the total amount of such saleable coal produced from workings in parishes.

(6) Subject to paragraph 3 of this Schedule, the amount so ascertained shall be the value of so much of any hereditament as consists of mine properties as aforesaid and the valuation officer shall as soon as practicable give to the rating authority concerned a direction for such alterations to be made in the valuation list as seem to him to be necessary in consequence of the provisions of this paragraph; and any such alterations shall be treated as having been made at the beginning of the year in which such direction was given:

Provided that where a direction as aforesaid has been given in consequence of an estimate made under sub-paragraph (3) of this paragraph during the period beginning on 1st April and ending on 31st December, the valuation officer shall make a further estimate in the month of February immediately following such period and the provisions of sub-paragraphs (4) to (6) of this paragraph shall apply accordingly.

(7) If in calculating a value for a hereditament or part of a hereditament under this paragraph an amount has been added under the proviso to sub-paragraph (3), the valuation officer shall also give a direction that on 1st April immediately following such direction the value ascribed to such hereditament or part shall be altered to an amount equal to the value that would have been ascribed to it if no addition had been made under the said proviso.

2.—(1) The provisions of this paragraph shall have effect for the purpose of calculating for the two years next following the year referred to in paragraph 1 (1) of this Schedule the value of so much of any such hereditaments referred to in the said sub-paragraph, as consists of mine properties:

Provided that in any case where coal is first worked or deemed to be first worked on 1st April this sub-paragraph shall have effect as if for the words "two years" there were substituted the word "year".

(2) The valuation officer shall in the month of February in consultation with the Board estimate the amount of saleable coal likely to be produced from the said properties in the year ending on the last Saturday in March immediately following.

(3) The amount so estimated shall be multiplied by the fraction of which—

(*a*) the numerator is the divisional basic rateable value for the Division, in which the new mine is wholly or mainly situated, calculated under the provisions of this order for the purposes of the year for which the calculation under this paragraph is being made, and

(*b*) the denominator is the total amount of saleable coal produced in the said Division in the year by reference to which the said divisional basic rateable value was so calculated, so, however, that, if in the year by reference to which the said divisional basic rateable value was calculated any coal was brought to bank in the Division from workings outside the boundary of any parish, the denominator shall be the aggregate of an amount equal to 60% of the total amount of saleable coal brought to bank in the Division in the said year and an amount equal to 40% of the total amount of such saleable coal produced from workings in parishes.

(4) Subject to paragraph 3 of this Schedule, the amount so ascertained shall be the value of such properties as aforesaid for the purposes of the year (ending on the 31st March) in which the amount was required to be ascertained as aforesaid and the valuation officer shall give to the rating authority concerned a direction for such alterations to be made in the valuation list as seem to him to be

necessary in consequence of the provisions of this paragraph and any such alterations shall be treated as having been made at the beginning of the year in which such direction was given.

3.—(1) Notwithstanding the foregoing provisions of this Schedule, where on the last Saturday in January in any year for the purposes of which a value falls to be ascertained under these provisions a new mine extends beyond the boundaries of a parish, a separate value shall be ascertained as hereinafter provided for so much of any hereditament as consists of mine properties at or adjacent to such new mine in each parish.

(2) The value of so much of such mine properties as consists of surface land shall be taken to be an amount equal to 60% of the total value attributable under the preceding provisions of this Schedule to all the mine properties at or adjacent to that new mine and the value of so much of such mine properties as consists of underground workings shall be taken to be an amount equal to 40 per cent. of the said total value.

(3) Where so much of the mine properties at or adjacent to a new mine as consists of surface lands extends over more than one parish, the valuation officer shall apportion the value of such mine properties among the parishes in which they are situated in such proportions as is equitable.

(4) Where so much of the mine properties at or adjacent to a new mine as consists of underground workings extends beyond the boundaries of a parish, the valuation officer shall estimate the amount of saleable coal likely to be produced from under each parish in the period of 52 weeks ending on the last Saturday in March immediately following such January, and the value of so much of such underground workings as is situated in any parish shall be taken to be an amount which bears to the total value of such workings calculated under this paragraph the same proportion as the amount of saleable coal produced, or likely to be produced, from those workings bears to the total amount of saleable coal produced, or likely to be produced, from the new mine.

(5) The valuation officer shall give to the rating authority or authorities concerned a direction for such alterations to be made in the valuation lists as seem to him to be necessary in consequence of the provisions of this paragraph, and any such alterations shall be treated as having been made at the beginning of the year in which such direction was given.

Given under the official seal of the Minister of Housing and Local Government on 1st March 1963.

(L.S.) *Keith Joseph,*
Minister of Housing and Local Government.

EXPLANATORY NOTE

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

This Order makes provision for determining as from 1st April 1963 the rateable values of property occupied by the National Coal Board in England and Wales for purposes connected with the working of coal in mines and by opencast methods.