STATUTORY INSTRUMENTS

1972 No. 1794

RATING AND VALUATION

The Post Office (Rateable Values) Order 1972

Made - - -	24*th November* 1972
Laid before Parliament	30*th November* 1972
Coming into Operation	21*st December* 1972

The Secretary of State for the Environment, after consultation with the Post Office, with such associations of local authorities and such local authorities as he considers appropriate, in exercise of powers conferred by section 52 of the Post Office Act 1969(**a**) and now vested in him(**b**), and of all other powers enabling him in that behalf, hereby makes the following order:—

Title and commencement

1. This order may be cited as the Post Office (Rateable Values) Order 1972 and shall come into operation on 21st December 1972.

Interpretation

2.—(1) In this order, except where the context otherwise requires—

"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 Post Office hereditaments is being determined;

"the underground railway" has the same meaning as in section 52(7) of the Post Office Act 1969; 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.

Effect of order

3. The provisions of this order shall have effect for the purposes of valuation lists prepared under section 68 of the General Rate Act 1967(**d**) beginning with the lists coming into force on 1st April in 1973 as provided by that section.

(**a**) 1969 c. 48.
(**b**) S.I. 1970/1681 (1970 III, p. 5551).
(**c**) 1889 c. 63.
(**d**) 1967 c. 9.

Aggregate amounts of rateable values

4.—(1) The aggregate amount of the rateable values of all hereditaments occupied by the Post Office by posts, wires, underground cables and ducts, telephone kiosks and other equipment not within a building, being property used for the purposes of telecommunication services, shall be—

(*a*) for the year 1973-4,	£10,800,000;
(*b*) for the year 1974-5,	£12,150,000; and
(*c*) for the year 1975-6 and subsequent years,	£13,500,000;

but the aggregate amount in respect of each year subsequent to the year 1973-4 shall be re-determined in accordance with article 5 below.

(2) The aggregate amount of the rateable values of the hereditaments occupied by the Post Office by the underground railway shall, for the year 1973-4 and subsequent years, be £195,000.

Re-determination of rateable values

5.—(1) For the year 1974-5 and subsequent years the aggregate amount of the rateable values determined in article 4(1) above shall be re-determined by the Commissioners in accordance with the following formula:—

$$C \times \frac{E}{8{,}975{,}000}$$

C being the aggregate amount of the rateable values determined by article 4(1) of this order, and

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

(2) Where the aggregate amount of the re-determined rateable values includes a sum of pounds less than £100,000 then where that sum is £50,000 or more the total re-determined sum 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 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 which the Post Office for the purpose of computing the re-determination required by paragraph (1) above certify to be the correct figure for the expression E; but where the aggregate number of exchange connections includes a figure less than 1,000 it shall be sufficient where that figure is 500 or more for the certificate to state the aggregate number rounded up to the nearest 1,000 and where that figure is less than 500 to disregard it.

(4) 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 (3) above.

Apportionment of Rateable Values

6.—(1) The Commissioners shall, in accordance with the following provisions of this article, calculate the apportionment of the aggregate amount of

the rateable values determined in accordance with articles 4(1) and 5(1) 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 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.

(2) Subject to article 7 and paragraphs (5) and (6) of this article the aggregate amount of the rateable values determined in accordance with articles 4(1) and 5(1) of this order shall for the year 1973-4 and subsequent years 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 aggregate amount of the rateable values determined in accordance with articles 4(1) and 5(1) 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; and

H2 being the aggregate of the number of domestic hereditaments in all rating areas in England and Wales 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 or section 52(1)(*a*) of the Post Office Act 1969 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; but for the rate year 1974-5 the rateable values of hereditaments occupied by or on behalf of the Crown shall be taken to be those estimated values which appear to the Commissioners reflect the general rise in rateable values effected by the valuation list which came into force on 1st April in 1973 instead of the values actually shown on 1st April 1973;

(*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 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 parishes in the rural district of Beverley named in the schedule to this order shall be deemed to constitute a rating area and the remaining parishes of that rural district shall be deemed to constitute another rating area; and

(*b*) the parishes in the rural district of Holderness named in the schedule to this order shall be deemed to constitute a rating area and the remaining parishes of that rural district shall be deemed to constitute another rating area.

Special provision for the Kingston upon Hull Telephone Area

7.—(1) The provisions of article 6 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 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.

Apportionment of rateable values of the underground railway

8. The aggregate amount of the rateable values determined in respect of any year by article 4(2) above shall be apportioned in accordance with the following table among the rating districts mentioned therein:—

TABLE

Rating District	*Apportioned Amount* £
London borough of Camden (not including the Crown Estate rating district)	35,600
London borough of Islington	34,800
London borough of Tower Hamlets	18,800
London borough of Westminster (not including the Crown Estate rating district)	57,500
The City of London	48,300

SCHEDULE

Article 2(1) *Kingston upon Hull Telephone Area*

The county borough of Kingston upon Hull

The borough of Beverley

The borough of Hedon

The urban district of Haltemprice

In the rural district of Beverley the parishes of Brantingham, Elloughton, Molescroft, North Ferriby, Rowley, Skidby, Swanland, Tickton, Walkington, Wawne, Welton, and Woodmansey.

In the rural district of Holderness the parishes of Bilton, Coniston, Paull, Preston, Sproatley, and Swine.

Geoffrey Rippon,
Secretary of State for the Environment.

24th November 1972.

EXPLANATORY NOTE

(*This Note is not part of the Order.*)

This Order determines for England and Wales the aggregate amounts of the rateable values of certain Post Office hereditaments, namely—

(*a*) property (not in a building) used for telecommunication services and

(*b*) the underground railway (between Paddington and Whitechapel),

for the year 1973-4 and subsequent years, and provides for apportionment of those amounts among rating districts. It also provides for re-determination of the amounts relevant to (*a*) above with respects to the year 1974-5 and subsequent years. Special provision is made for the Kingston upon Hull Telephone Area.

SI 1972/1794
ISBN 0-11-021794-2

