RATING AND VALUATION

1958 No. 2198

The Rate-demands Rules, 1958

Made - - - -	22*nd December*, 1958
Laid before Parliament	31*st December*, 1958
Coming into Operation	1*st January*, 1959

The Minister of Housing and Local Government, after consultation with the local authority and the associations of local authorities with whom consultation appeared to him to be desirable, in exercise of his powers under section 58 of the Rating and Valuation Act, 1925(**a**) (the said section having been applied to London by section 7 of 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 Rate-demands Rules, 1958, and shall come into operation on the 1st day of January, 1959.

2. Rules 3 to 11 shall apply in relation to rates made by the councils of county boroughs, metropolitan boroughs and county districts in respect of any period beginning on or after the 1st day of April, 1959.

3.—(1) The Interpretation Act, 1889(**c**), applies to the interpretation of these rules as it applies to the interpretation of an Act of Parliament.

(2) In these rules "the Act" means the Rating and Valuation Act, 1925, and "rate" means a general rate, including any amount levied together with, and as an additional item of, a general rate.

4. Subject to the provisions of any enactment and of rules 5 to 11, a demand note for a rate shall be in the form set out in Part I, Part II, Part III or Part IV, as the case may be, of the First Schedule hereto, or a form substantially to the like effect and the rating authority shall enter therein the specified particulars and information.

5. Separate entries shall be made in a demand note in respect of every authority from whom a precept has been received by the rating authority.

6. In the case of a county borough or county district wholly or partly within the Metropolitan Police District the demand note shall include entries in relation to Metropolitan Police Fund expenses similar to those in the form set out in Part II of the First Schedule hereto.

7.—(1) As regards hereditaments in respect of which an allowance may be claimed under paragraph (*a*) of subsection (1) or subsection (2) of section 11 of the Act, the rating authority shall—

(*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, in lieu of entering the particulars as specified in the form, enter those particulars in a schedule in respect of each such group (such schedule being in the form set out in Part I, Part II, Part III or Part IV, as the case

(a) 15 & 16 Geo. 5. c. 90. (b) 18 & 19 Geo. 5. c. 44. (c) 52 & 53 Vict. c. 63.

may be, of the Second Schedule hereto and being attached to the demand note) and enter on the demand note references to such schedule and the total amount of rates shown by the schedule to be due, and

(*b*) in any other case, in preparing the demand note, insert in it information with respect to the allowance which may be claimed.

(2) The rating authority may, if they think fit, make use of a schedule in the manner provided by the last preceding paragraph 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.

8. The statement of expenses shall include, in addition to the services specified in the form—

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

(*b*) any service separately set out in a precept received from any authority; and

(*c*) any service which the rating authority think it fit to include.

For the purposes of this paragraph the expression "separate fund account" includes—

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

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

9. 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.

10. 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 in the statement showing the extent of, and the reason for, such variation.

11. 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.

12. The following rules—

The Rating and Valuation (Forms of Demand Note) Rules, 1948(**a**)

The Form of Demand Note (London) Rules, 1948(**b**),

are hereby revoked, except in so far as they apply in relation to rates made in respect of any period beginning before the 1st day of April, 1959.

(**a**) S.I. 1948/653 (Rev. XIX, p. 693: 1948 I, p. 3652).
(**b**) S.I. 1948/655 (Rev. XIX, p. 706: 1948 I, p. 3646).

FIRST SCHEDULE

PART I

(County Boroughs)

COUNTY BOROUGH OF.....

GENERAL RATE

.....(or occupier)

.....

.....

The County Borough Council have made a general rate at..... in the pound in respect of the [year] [half-year] ending on the.....day of....., 19... [This is made up of the following items, of which further details are provided overleaf—

	s.	d.
County Borough purposes	...	...
..... purposes	...	...
Transitional payment	...	...
	...	...
Less transitional receipt	...	...
Total	...	...]

Payment of the [rate] [..... instalment] [and of the arrears (if any) of former rates and instalments] as shown below is now due from you.

Number in Rate Book	Situation of hereditament (if other than that specified in the address above) and description	Net Annual Value (where it differs from Rateable Value)	Rateable Value	Amount of Rate
		£	£	£ s. d.
			[..... instalment Arrears of former rates and instalments]	
			Amount now 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.

.....

(.....)

(Form continued overleaf)

STATEMENT OF EXPENSES

The following statement shows how the rate in the pound is made up. It sets out [in relation to the County Borough Council and the ..... and] in terms of rates in the pound the expenses, after deducting fees, rents, recoupments, etc., of the services and the amounts of Government grants and other moneys receivable. [Items marked * are additional items of the general rate leviable in part only of the County Borough. Items marked † are additional items of the general rate leviable throughout the County Borough.]

[I: *Services administered by the County Borough Council*]

The estimated product of a penny rate in the County Borough for the period of the rate is £.....

			Rate	
	s.	d.	s.	d.
Education	...	...		
Public Health (including health services under the National Health Service Act, 1946)	...	...		
Services for aged, infirm, and handicapped persons	...	...		
Care of deprived children	...	...		
Housing	...	...		
[Police	...	...]		
Fire service	...	...		
Highways and bridges	...	...		
..... undertaking	...	...		
....	...	...		
Other services and expenses	...	...		
Provision for general balance	...	...		
			...	...
Deduct in respect of—				
..... undertaking	...	...		
Other credits, not being Government grants	...	...		
Appropriations from general balance	...	...		
Housing subsidies	...	...		
Other Government grants	...	...		
			...	...
Rate required for County Borough purposes	...	...	...	...
[II. *Services administered by the*..... ...			...	...
III. *Transitional* [*payment*] [*receipt*]‡			...	...

‡ As a consequence of changes made by the Local Government Act, 1958, most rating authorities need to levy a lower rate in the pound than they would otherwise have done. Some, however, need to levy a higher rate. Under section 15 of that Act the gaining authorities are for a period to contribute a part of their gains to the losing authorities to make good a diminishing part of their losses. The item [" transitional payment "] [" transitional receipt "] represents the [payment] [receipt] of the County Borough Council as a [gaining] [losing] authority under this arrangement.]

PART II

(Metropolitan Boroughs)

METROPOLITAN BOROUGH OF .....

GENERAL RATE

.....(or occupier)
.....
.....

The Metropolitan Borough Council have made a general rate at ..... in the pound in respect of the [year] [half-year] ending on the..... day of....., 19... This is made up of the following items, of which further details are provided overleaf—

	s.	d.
Metropolitan Borough purposes	...	...
County purposes	...	...
Metropolitan Police Fund expenses	...	...
[..... purposes	...	...
London Equalisation Scheme	...	...
Transitional payment	...	...
	...	...
Less—		
London Equalisation Scheme	...	...
Transitional receipt	...	...]
Total	...	...

Payment of the [rate] [..... instalment] [and of the arrears (if any) of former rates and instalments] as shown below is now due from you.

Number in Rate Book	Situation of hereditament (if other than that specified in the address above) and description	Rateable Value	Amount of Rate
		£	£ s. d.
		[..... instalment	
		Arrears of former rates and instalments]	
		Amount now 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.

.....
(.....)

(Form continued overleaf)

STATEMENT OF EXPENSES

The following statement shows how the rate in the pound is made up. It sets out in relation to the Metropolitan Borough Council, the London County Council [and] the Metropolitan Police Fund [and the .....] and in terms of rates in the pound the expenses, after deducting fees, rents, recoupments, etc., of the services and the amounts of Government grants and other moneys receivable. [Items marked * are additional items of the general rate leviable in part only of the Borough.]

I. *Services administered by the Borough Council*

The estimated product of a penny rate in the Borough for the period of the rate is £.....

	s.	d.	*Rate* s.	d.
Removal of refuse	...	...		
Cleansing of streets	...	...		
Maintenance of streets	...	...		
Public lighting	...	...		
Sewerage	...	...		
Baths and washhouses	...	...		
Other public health expenses	...	...		
Housing	...	...		
Public libraries	...	...		
.....undertaking	...	...		
Other services and expenses	...	...		
Provision for general balance	...	...		
			...	...
Deduct in respect of—				
.....undertaking	...	...		
Other credits, not being Government grants ...	...	...		
Appropriations from general balance ...	...	...		
Housing subsidies	...	...		
Other Government grants	...	...		
			...	...
Rate required for Borough purposes			...	...

II. *Services administered by the London County Council*

The estimated product of a penny rate in the Administrative County of London for the period of the rate is £.....

Education	...	...		
Public Health (including health services under the National Health Service Act, 1946)	...	...		
Services for aged, infirm and handicapped persons...	...	...		
Care of deprived children	...	...		
Fire service	...	...		
Housing	...	...		
Main drainage	...	...		
Highways, bridges and street improvements ...	...	...		
Other services and expenses	...	...		
Provision for general balance	...	...		
			...	...
Deduct in respect of—				
Credits, not being Government grants	...	...		
Appropriations from general balance	...	...		
Housing subsidies	...	...		
Other Government grants	...	...		
			...	...
Rate required for County purposes			...	...

III. *Metropolitan Police Fund expenses*

			Rate	
	s.	d.	s.	d.
Metropolitan Police	...	...		
The estimated product of a penny rate in the Metropolitan Police District for the period of the rate is £...				
Metropolitan Police Courts	...	...		
Probation system	...	...		
			...	...
Deduct in respect of—				
Credits, not being Government grants	...	...		
Government grants	...	...		
			...	...
Amount required for Metropolitan Police Fund ...			...	...
[IV. *Services administered by the*.....			...	...]
V. *London Equalisation Scheme*				
[Payment] [Receipt] by the Borough Council under the Scheme	...	...		
[Receipt] [Payment] by the Borough Council under the Scheme	...	...		
Net [payment] [receipt]			...	...
[VI. *Transitional* [*payment*] [*receipt*]‡			...	...

‡ As a consequence of changes made by the Local Government Act, 1958, most rating authorities need to levy a lower rate in the pound than they would otherwise have done. Some, however, need to levy a higher rate. Under section 15 of that Act the gaining authorities are for a period to contribute a part of their gains to the losing authorities to make good a diminishing part of their losses. The item [" transitional payment "] [" transitional receipt "] represents the [payment] [receipt] of the Borough Council as a [gaining] [losing] authority under this arrangement.]

PART III

(Non-county Boroughs and Urban Districts)

[BOROUGH] [URBAN DISTRICT] of.....

GENERAL RATE

..... (or occupier)
.....
.....

The [Borough] [Urban District] Council have made a general rate at ..... in the pound in respect of the [year] [half-year] ending on the.....day of ....., 19... This is made up of the following items, of which further details are provided overleaf—

	s.	d.
[Borough] [Urban District] purposes	...	...
County purposes	...	...
[..... purposes	...	...
Transitional payment	...	...
	...	...

	s.	d.
Less transitional receipt	...	...]
Total	...	...

Payment of the [rate] [..... instalment] [and of the arrears (if any) of former rates and instalments] as shown below is now due from you.

Number in Rate Book	Situation of hereditament (if other than that specified in the address above) and description	Net Annual Value (where it differs from Rateable Value)	Rateable Value	Amount of Rate
		£	£	£ s. d.
			[..... instalment	
			Arrears of former rates and instalments]	
			Amount now 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.

.....

(.....)

STATEMENT OF EXPENSES

The following statement shows how the rate in the pound is made up. It sets out in relation to the [Borough] [Urban District] Council [and] the ..... County Council [and the .....] and in terms of rates in the pound the expenses, after deducting fees, rents, recoupments etc., of the services and the amounts of Government grants and other moneys receivable. [Items marked * are additional items of the general rate leviable in part only of the [Borough] [Urban District]. Items marked † are additional items of the general rate leviable throughout the [Borough] [Urban District].]

I: *Services administered by the [Borough] [Urban District] Council*

The estimated product of a penny rate in the [Borough] [Urban District] for the period of the rate is £.....

			Rate	
	s.	d.	s.	d.
Housing	...	...		
Public Health	...	...		
Highways and bridges	...	...		
..... undertaking	...	...		
Other services and expenses	...	...		
Provision for general balance	...	...		
			...	...

			Rate
Deduct in respect of—	s. d.		s. d.
..... undertaking	... ...		
Contributions by the County Council under section 56 of the Local Government Act, 1958	... ...		
Other credits, not being Government grants	... ...		
Appropriations from general balance	... ...		
Housing subsidies	... ...		
Other Government grants	... ...		
			... ...
Rate required for [Borough] [Urban District] purposes ...			... ...

II. *Services administered by the ..... County Council*

(1) *General County Purposes*

The estimated product of a penny rate in the County for the period of the rate is £.....

Education	... ...	
Public Health (including health services under the National Health Service Act, 1946)	... ...	
Services for aged, infirm, and handicapped persons	... ...	
Care of deprived children	... ...	
[Police	... ...]	
Fire service	... ...	
Highways and bridges	... ...	
....	... ...	
....	... ...	
Contributions to district councils under section 56 of the Local Government Act, 1958	... ...	
Other services and expenses	... ...	
Provision for general balance	... ...	
		... ...
Deduct in respect of—		
Credits, not being Government grants	... ...	
Appropriations from general balance	... ...	
Government grants	... ...	
		... ...
Rate required for general county purposes		... ...(*a*)

(2) *Special County Purposes*

....	... ...	
....	... ...	
		... ...
Deduct in respect of—		
Credits, not being Government grants	... ...	
Government grants	... ...	
		... ...
Rate required for special county purposes		... ...(*b*)
Total rate required for County purposes (i.e. total of (*a*) and (*b*))		... ...

	Rate s.	d.
[III. *Services administered by the* .....]	...	...
IV. *Transitional* [*payment*] [*receipt*]‡	...	...

‡ As a consequence of changes made by the Local Government Act, 1958, most rating authorities need to levy a lower rate in the pound than they would otherwise have done. Some, however, need to levy a higher rate. Under section 15 of that Act the gaining authorities are for a period to contribute a part of their gains to the losing authorities to make good a diminishing part of their losses. The item [" transitional payment "] [" transitional receipt "] represents the [payment] [receipt] of the [Borough] [Urban District] Council as a [gaining] [losing] authority under this arrangement.]

PART IV

(Rural Districts)

RURAL DISTRICT OF .....

GENERAL RATE

..... (or occupier)

.....

.....

The Rural District Council have made a general rate at ..... in the pound in respect of the [year] [half-year] ending on the ..... day of ....., 19... This is made up of the following items, of which further details are provided overleaf.

	s.	d.
Rural District purposes	...	...
County purposes	...	...
Parish purposes	...	...
[..... purposes	...	...
Transitional payment	...	...
	...	...
Less transitional receipt	...	...]
Total	...	...

Payment of the [rate] [..... instalment] [and of the arrears (if any) of former rates and instalments] as shown below is now due from you.

Number in Rate Book	Situation of hereditament (if other than that specified in the address above) and description	Net Annual Value (where it differs from Rateable Value)	Rateable Value	Amount of Rate
		£	£	£ s. d.
			[..... instalment Arrears of former rates and instalments]	
			Amount now 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.

.....

(.....)

STATEMENT OF EXPENSES

The following statement shows how the rate in the pound is made up. It sets out in relation to the Rural District Council, the ..... County Council [and] the parish council or meeting (see section III) [and the.....] and in terms of rates in the pound the expenses, after deducting fees, rents, recoupments, etc., of the services and the amounts of Government grants and other moneys receivable. [Items marked * are additional items of the general rate leviable in part only of the Rural District. Items marked † are additional items of the general rate leviable throughout the Rural District.]

I. *Services administered by the Rural District Council*

The estimated product of a penny rate in the Rural District for the period of the rate is £.....

			Rate	
	s.	d.	s.	d.
Housing	...	...		
Sewerage	...	...		
Water supply	...	...		
Other Public Health services	...	...		
....	...	...		
....	...	...		
Other services and expenses	...	...		
Provision for general balance	...	...		
			...	...
Deduct in respect of—				
..... undertaking	...	...		
Contributions by the County Council under section 56 of the Local Government Act, 1958	...	...		
Other credits, not being Government grants	...	...		
Appropriations from general balance	...	...		
Housing subsidies	...	...		
Other Government grants	...	...		
			...	...
Rate required for Rural District purposes			...	...

II. *Services administered by the ..... County Council*

(1) *General County Purposes*

The estimated product of a penny rate in the County for the period of the rate is £.....

Education	...	...		
Public Health (including health services under the National Health Service Act, 1946)	...	...		
Services for aged, infirm, and handicapped persons	...	...		
Care of deprived children	...	...		
[Police	...	...]		
Fire service	...	...		
Highways and bridges	...	...		
....	...	...		
....	...	...		
Contributions to district councils under section 56 of the Local Government Act, 1958	...	...		
Other services and expenses	...	...		
Provision for general balance	...	...		
			...	...
Deduct in respect of—				
Credits, not being Government grants	...	...		
Appropriations from general balance	...	...		
Government grants	...	...		
			...	...
Rate required for general county purposes			...	...(*a*)

		Rate
(2) *Special County Purposes*	s. d.	s. d.
....	... ...	
....	... ...	
Deduct in respect of—		
Credits, not being Government grants	... ...	
Government grants	... ...	
		... ...
Rate required for special county purposes		... ...(*b*)
Total rate required for County purposes (i.e. total of (*a*) and (*b*))		... ...

III. **Services administered by the parish council or meeting*

Parish	Estimated product of a penny rate for the period of the rate	Rate	
		s. d.	See table alongside

[IV. *Services administered by the*..... ...	... ...
V. *Transitional* [*payment*] [*receipt*]‡	... ...

‡ As a consequence of changes made by the Local Government Act, 1958, most rating authorities need to levy a lower rate in the pound than they would otherwise have done. Some, however, need to levy a higher rate. Under section 15 of that Act the gaining authorities are for a period to contribute a part of their gains to the losing authorities to make good a diminishing part of their losses. The item [" transitional payment "] [" transitional receipt "] represents the [payment] [receipt] of the Rural District Council as a [gaining] [losing] authority under this arrangement.]

SECOND SCHEDULE

PART I

Form of schedule in case of owners rated under section 11 (1) of the Act.

Assessment Numbers	Hereditaments	Rateable Values	Full [Rates] [Instalments]	Deductions claimed for Empty Periods	
				Period	Amount
			£ s. d.	From to	£ s. d.
			£		
			£		
			£		

An allowance of 10 per cent. will be made if the amount due is paid before the ..... day of ....., 19...

PART II

Form of schedule in case of owners agreeing under section 11 (2) (*a*) of the Act.

Assessment Numbers	Hereditaments	Rateable Values	Full [Rates] [Instalments]
			£ s. d.
			£

An allowance of per cent will be made if [of] the amount payable is paid before the.....day of....., 19.., [and the remainder before the ..... day of ....., 19..]

PART III

Form of schedule in case of owners agreeing under section 11 (2) (*b*) of the Act.

Assessment Numbers	Hereditaments	Rateable Values	Full [Rates] [Instalments]	Deductions claimed for Empty Periods	
				Period	Amount
			£ s. d.	From to	£ s. d.
			£		
			£		
			£		

An allowance of per cent will be made if [of] the amount payable is paid before the ..... day of ....., 19.., [and the remainder before the ..... day of ....., 19...]

PART IV

Form of schedule in case of owners agreeing under section 11 (2) (*c*) of the Act.

Assessment Numbers	Hereditaments	Rateable Values	Full [Rates] [Instalments]	
			£ s. d.	The rent accounts show that the amount due for the period of the rate in respect of rent and rates taken together was £ s. d. and that the amount collected was £ s. d.
			£	

The amount due to the council is the proportion of the above total which the aggregate amount collected in respect of rent and rates taken together bears to the aggregate amount due in respect thereof, less per cent.

Given under the official seal of the Minister of Housing and Local Government this twenty-second day of December, nineteen hundred and fifty-eight.

(L.S.) *Henry Brooke,*
Minister of Housing and Local Government.

EXPLANATORY NOTE

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

These Rules prescribe new forms of demand notes to be used by the councils of county boroughs, metropolitan boroughs and county districts. The new forms take account of the changes with respect to local government finance made by the Local Government Act, 1958.

1958 No. 2039

The Valuation Lists Rules, 1958

Made - - - -	*4th December*, 1958
Laid before Parliament	*8th December*, 1958
Coming into Operation	*10th December*, 1958

The Minister of Housing and Local Government, after consultation with the associations of local authorities with whom consultation appeared to him to to be desirable, in exercise of his powers under section 58 of the Rating and Valuation Act, 1925(a), as applied to London by subsection (1) of section 7 of the Rating and Valuation (Apportionment) Act, 1928(b), and as having effect by virtue of subsection (1) of section 70 of the Local Government Act, 1948(c), and of all other powers enabling him in that behalf, hereby makes the following rules:—

1. These rules may be cited as the Valuation Lists Rules, 1958, and shall come into operation on the 10th day of December, 1958.

2.—(1) In these rules "the Act of 1958" means the Local Government Act, 1958(d), and "the rules of 1955" means the Valuation Lists Rules, 1955(e).

(2) These rules shall be construed as one with rules 3 to 26 of the rules of 1955.

3. In any alteration of the list which is necessary in consequence of section 9 of the Act of 1958 existing entries falling to be struck out shall be struck out in violet ink and entries falling to be inserted shall be inserted in such ink above the entries struck out. The responsible officer of the rating authority making the alteration shall initial the alteration and make the note "L.G. Act, 1958" in violet ink. The entry "Local Government Act, 1958, section 9" shall be inserted in place of a direction sheet number in Section III of the list. Rules 12 and 26 of the rules of 1955 shall have effect subject to the provisions of this rule.

(a) 15 & 16 Geo. 5. c. 90. (b) 18 & 19 Geo. 5. c. 44. (c) 11 & 12 Geo. 6. c. 26.
(d) 6 & 7 Eliz. 2. c. 55. (e) S.I. 1955/1680 (1955 II, p. 2073).