3. PRECEPTS

(1) *County Councils.*
(2) *London County Council*, p. 3667.
(3) *Metropolitan Police*, p. 3671.
(4) *Product of Rates and Precepts*, p. 3673.

(1) COUNTY COUNCILS

The Rating and Valuation (Form of Precept—County Councils) Rules, 1948

1948 No. 652

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

107758

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

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

(2) These Rules shall not apply to any precept issued by the London County Council.

(3) In these Rules, " equivalent in terms of a rate in the pound " means in relation to any sum and any area the poundage of the rate which would be levied on that area under precept of the County Council if that sum formed the subject of a separate precept.

(4) These Rules may be cited as the Rating and Valuation (Form of Precept—County Councils) Rules, 1948, and shall come into operation on the first day of April, 1948.

2. Every precept issued by a County Council under section 9 (2) of the Rating and Valuation Act, 1925, in respect of any period beginning on or after the first day of April, 1948, shall be in the form set out in the Schedule hereto or in a form substantially to the like effect.

3. Every precept issued by a County Council in accordance with the foregoing Rule shall show:—

(i) the rate in the pound which the County Council require the rating authority to levy as part of the general rate;

(ii) the rate in the pound which the County Council require the rating authority to levy as an additional item of the general rate in respect of each part of the rating area on which any expenses are chargeable separately, indicating the part so charged and the purpose of the charge;

(iii) in the case of an amount which is not required to be expressed in the precept in terms of a rate in the pound, the amount and purpose of the sum demanded and the area charged.

4.—(1) There shall be included in every such precept a statement in the form set out in the Schedule hereto or in a form substantially to the like effect, showing, in the manner for which the form provides,

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

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

in respect of each service specified in the form and in respect of such other of their principal services, if any, as the County Council think fit;

(*b*) the equivalent in terms of a rate in the pound of—

(i) the sums payable to county district councils under section 9 of the Local Government Act, 1948(**a**); and

(ii) any temporary grants payable to county district councils, etc., under section 105 of the Local Government Act, 1948;

(*c*) the equivalent in terms of a rate in the pound of any Exchequer Equalisation Grants and Exchequer Transitional Grants receivable by the County Council under the Local Government Act, 1948;

(*d*) the equivalent in terms of a rate in the pound of the sums receivable by the County Council under section 100 of the Local Government Act, 1948,

and distinguishing by an asterisk, in the manner indicated in the form, each such service towards the cost of which a grant payable to the County Council by any Government Department is specifically applicable.

(2) 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.

5. Except as regards any precept issued in respect of any period ending on or before the 31st day of March, 1948, the Rating and Valuation (Forms of Precept—County Councils) Rules, 1930(**b**), are hereby revoked.

SCHEDULE

Form of County Council Precept

Administrative County of.....

To the Rating Authority for the { Borough / Urban District / Rural District } of.....

The Council of the above-mentioned County hereby give you notice that in respect of the financial [half-year] [year] beginning on the first day of....., 19..., they will require from you the proceeds of the rates specified below [subject to such adjustment as may be necessary to give effect to any payment due to the rating authority under sections 9 and 105 of the Local Government Act, 1948]§;

AND they do accordingly hereby require you to levy the said rates as part of the general rate or as additional items of that rate, as the case may require, and to make payments on account thereof to†
as follows :—

£.....on or before the.....day of.....19...
£.....on or before the.....day of.....19...
£.....on or before the.....day of.....19...
£.....on or before the.....day of.....19...

being the net amounts payable on account by the rating authority after deduction of the estimated amounts payable by the County Council to the rating authority under sections 9 and 105 of the Local Government Act, 1948]§ and to pay the balance thereof within 14 days after the date on which the total amount due shall have been ascertained in accordance with the provisions of section 9 of the Rating and Valuation Act, 1925, and of the Rules made thereunder.

§ Omit these words if there is no agreement for such an adjustment of the precept.
† Insert name and address of payee and any necessary directions.

(**a**) 11 & 12 Geo. 6. c. 26. (**b**) S.R. & O. 1930 (No. 541) p. 1583.

Rates to be levied on the whole of the rating area

General County purposes at.....in the pound.

Special County purposes at.....in the pound.

Total.....in the pound.

Rates to be levied on part only of the rating area

Part of rating area chargeable	Service	Amount in the Pound
		s. d.

‡AND they do also give you notice that in respect of the above-mentioned period they will require from you the sums of money specified in the third column of the following table in respect of the services specified in the second column of that table, the cost of which is chargeable on that part only of your rating area specified in the first column of that table.

‡AND they do accordingly hereby require you to pay the said sums to† .....on or before the.....day of.....19...

Part of rating area chargeable	Service	Sum
		£

Dated this.....day of.....19...

(Signature).....

Clerk of the County Council.

STATEMENT

The following statement shows, in respect of each of the under-mentioned services of the County Council the cost of which is chargeable over the whole of the rating area, the equivalent, in terms of a rate in the pound, of the gross estimated expenditure on the services *less* any estimated income from Government Grants or other sources (not being rates) specifically applicable thereto. In the case of the services marked * Government Grants specifically applicable thereto are receivable.

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† Insert name and address of payee and any necessary directions.

‡ The two paragraphs marked ‡ and the table following them may be omitted where the precept is wholly on a poundage basis.

Services	Amount in the Pound for General County Purposes		Special County Purposes	
	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				
*Police				
*Fire Service				
*Highways and Bridges				
Other services and expenses (including provision for general balance)				
.....				
.....				
Total of above items				
Add the equivalent in terms of a rate in the pound of—				
(1) amounts payable to county district councils under section 9 of the Local Government Act, 1948			—	—
(2) Temporary grants payable to county district councils, etc., under section 105 of the Local Government Act, 1948 ...			—	—
Total (including additions) ...				
Deduct the equivalent in terms of a rate in the pound of—				
(1) Any Exchequer Equalisation and Transitional Grants receivable by the County Council under Part I of the Local Government Act, 1948				
(2) Amount receivable by the County Council under section 100 of the Local Government Act, 1948			—	—
(3) The proceeds of local taxation licence duties			—	—
(4) Other income or credits of the County Council, if any, not allocated to specific services (including appropriations from general balance)				
Total deductions				
Net Totals				

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

(L.S.)

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

EXPLANATORY NOTE

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

The Rules prescribe, for use by county councils, other than the London County Council, a new form of precept to meet alterations made in relation to local government finance and the law of Rating by the Local Government Act, 1948.

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(2) LONDON COUNTY COUNCIL

The London County Council Form of Precept Rules, 1948

1948 No. 654

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

107760.

Whereas by subsection (2) of section 9 of the Rating and Valuation Act, 1925(a), (which relates to precepts by county councils) as extended, with modifications, to London by section 120 of the Local Government Act, 1948(b), provision is made with respect to precepts to be issued by the London County Council in respect of any period beginning on or after the first day of April, 1948:

Now therefore the Minister of Health, after consultation with such local authorities and associations of local authorities as appeared to him to be desirable, in exercise of the powers conferred upon him by section 58 of the Rating and Valuation Act, 1925, and of all other powers enabling him in that behalf, hereby makes the following Rules:—

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

(2) In these Rules—

" equivalent in terms of a rate in the pound " means in relation to any sum and any area the poundage of the rate which would be levied on that area under precept of the County Council if that sum formed the subject of a separate precept;

" County Council " means the London County Council.

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

2. Every precept issued by the County Council in respect of any period beginning on or after the first day of April, 1948, shall be in the form set out in the Schedule hereto or in a form substantially to the like effect.

(a) 15 & 16 Geo. 5. c. 90. (b) 11 & 12 Geo. 6. c. 26. (c) 52 & 53 Vict. c. 63.