(2) OUTSIDE LONDON

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

1948 No. 653

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

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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. 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.—(1) These Rules may be cited as the Rating and Valuation (Forms of Demand Note) Rules, 1948, and shall come into operation on the first day of April, 1948.

(2) In these Rules,—

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

" the Act " means the Rating and Valuation Act, 1925;

" equivalent in terms of a rate in the pound " means in relation to any sum the poundage of the rate which it would be necessary to levy to produce that sum and for this purpose the product of a rate of a penny in the pound shall be a sum estimated in the manner prescribed by Rule 6 of the Rating and Valuation Act (Product of Rates and Precepts) Rules, 1938(**c**).

3.—(1) Every demand note for a general rate made by a rating authority outside London shall incorporate form A, form B or form C in the Schedule hereto, as the case may be, or a form substantially to the like effect, modified, where necessary, to meet the case of a rate made payable in instalments.

(2) Every demand note for a special rate shall incorporate form D in the Schedule hereto, or a form substantially to the like effect, modified, where necessary, to meet the case of a rate made payable in instalments.

(3) Subject to the provisions of Rule 4 the rating authority shall in preparing any demand note enter in the several columns particulars in accordance with the headings thereto.

(**a**) 15 & 16 Geo. 5. c. 90. (**b**) 52 & 53 Vict. c. 63.
(**c**) S.R. & O. 1938 (No. 265) II, p. 2929.

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

(*a*) in any case where the amount due from an owner in respect of a group of two or more hereditaments is shown as one total in the rate book, shall, in lieu of entering the particulars as specified in form A, form B, form C, or form D (as the case may be) in the columns appearing upon the demand note, enter those particulars in a schedule in respect of each such group to be attached to the demand note and shall enter on the demand note a reference to such schedule and the total amount of rates shown by the schedule to be due; and

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

(2) The schedule referred to in paragraph (1) (*a*) of this Rule shall embody such one of the forms of statement J, K, or L, prescribed in the Rate Accounts (Rural District Councils) Order, 1926(**a**), and the Rate Accounts (Borough and Urban District Councils) Order, 1926(**b**), as may be appropriate.

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

5. A demand note or the schedule attached thereto in accordance with the provisions of Rule 4, as the case may be, shall contain such a brief description of the hereditament or hereditaments to which it relates as may be reasonably necessary for the purposes of identification.

6. A demand note shall also include,—

(i) information with regard to the place and mode of payment; and

(ii) in a rating area in which a resolution under section 8 of the Act (as to discount for prompt payment) is in force, information as to the effect of the resolution (including the date after which payment must be made in full).

7. A rating authority may include in a demand note for rates a demand for any water rate, rent or charge, or other rate, rent or charge payable to them, and may combine in one demand note demands for a general rate and for a special rate, provided that such combined demand note shall be so framed as to include all the information which by the Act and these Rules would be required to be given to ratepayers if separate demand notes were issued.

8. There shall be included in every demand note a statement in the form set out in the Schedule hereto appropriate to that demand note, or

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(**a**) S.R. & O. 1926 (No. 1123) p. 374. (**b**) S.R. & O. 1926 (No. 1178) p. 262.

in a form substantially to the like effect, showing, in the manner for which that form provides—

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

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

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

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

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

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

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

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

(ii) the sums receivable by the rating authority and the County Council, respectively, under section 100 of the Local Government Act, 1948, and

(iii) the sums receivable by the rating authority under section 9 of the Local Government Act, 1948.

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

(1) The expression " separate fund account " includes—

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

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

(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.

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

10. The Rating and Valuation (Forms of Demand Note) Rules, 1930(**b**), except as regards demand notes for any rate in respect of any rating period beginning before the first day of April, 1948, are hereby revoked.

(**a**) 11 & 12 Geo. 6. c. 26. (**b**) S.R. & O. 1930 (No. 542) p. 1565.

SCHEDULE

FORM A

(COUNTY BOROUGH COUNCIL.)

County Borough of.....

Demand Note for General Rate

Mr.....[or occupier].

(Address) .....

.....

The Council of the..... demand payment of a General Rate at.....pence in the pound [including .....pence for additional items*], made in respect of the financial [half-year] [year] ending on the.....day of.....19....., and of the arrears (if any) of former rates*, now due from you as below :—

Number in Rate Book	Description of Hereditament and Situation (if other than that specified in the address above)	Net Annual Value (where it differs from Rateable Value)	Rateable Value	Amount of Rate
		£	£	£ s. d.
			Arrears (if any) of former rates *	
			Total ...	

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

By order of the Council.

.....

(Authorised Officer.)

* These words may be omitted if not required.

FORM A.—Statement

Rate Services

The following statement shows how the rate in the pound demanded is made up. It sets out the rate in the pound which would be required to meet the net expenses of each of the principal services, after allowing for specific Government Grants towards the expenses of the services marked * but without allocation to particular services of the Government Grants and other moneys receivable under the Local Government Act, 1948.

These Government Grants and other moneys under the Act of 1948, being in aid of local government expenses generally, cannot be allocated to any particular service. They reduce by the amount shown the total rate in the pound which would otherwise be demanded.

SERVICES ADMINISTERED BY THE TOWN COUNCIL :—

	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 (including provision for general balance)		
Deduct in respect of—	*s.* *d.*	
..... undertaking		
Other credits (not being Government Grants and moneys) including appropriations from general balance		
Assessment Committee		
.....Joint Board.....		
.....		
Total		
Deduct—		
The equivalent in terms of a rate in the pound of any Exchequer Equalisation and Transitional Grants receivable by the Council under Part I of the Local Government Act, 1948.....		
The equivalent in terms of a rate in the pound of the amount receivable under section 100 of the Local Government Act, 1948.....		
The equivalent in terms of a rate in the pound of the proceeds of Local Taxation Licences.....		
Rate in the pound payable by ratepayer.....		

FORM B

(BOROUGH COUNCIL OR URBAN DISTRICT COUNCIL.)

Borough [or Urban District] of.....

Demand Note for General Rate

Mr. .....[or occupier].

(Address) .....

.....

The Council of the..... demand payment of a General Rate at.....pence in the pound, [including .....pence for additional items*] made in respect of the financial [half-year] [year] ending on the.....day of.....19....., and of the arrears (if any) of former rates*, now due from you as below :—

Number in Rate Book	Description of Hereditament and Situation (if other than that specified in the address above)	Net Annual Value (where it differs from Rateable Value)	Rateable Value	Amount of Rate
		£	£	£ s. d.
			Arrears (if any) of former rates *	
			Total ...	

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

By order of the Council.

.....
(Authorised Officer.)

FORM B.—Statement

Rate Services

The following statement shows how the rate in the pound demanded is made up. It sets out the rate in the pound which would be required to meet the net expenses of each of the principal services, after allowing for specific Government Grants towards the expenses of the services marked * but without allocation to particular services of the Government Grants and other moneys receivable under the Local Government Act, 1948.

These Government Grants and other moneys under the Act of 1948, being in aid of local government expenses generally, cannot be allocated to any particular service. They reduce by the amount shown the total rate in the pound which would otherwise be demanded.

* These words may be omitted if not required.

	s. d.	s. d.
SERVICES ADMINISTERED BY THE (BOROUGH) (URBAN DISTRICT) COUNCIL :—		
*Housing		
Public Health		
Highways and bridges.....		
..... undertaking		
Other services and expenses (including provision for general balance)		
Deduct in respect of—	s. d.	———
..... undertaking		
.....		
Other credits (not being Government Grants and moneys) including appropriations from general balance	———	———
SERVICES ADMINISTERED BY THE COUNTY COUNCIL :—		
(a) *General County Purposes :*—		
*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)		
.....		
.....		
Amounts payable to county district councils under section 9 of the Local Government Act, 1948.....		
Temporary grants payable to county district councils, etc., under section 105 of the Local Government Act, 1948	———	
Deduct in respect of credits of the County Council (not being Government Grants and moneys).....	———	†
(b) *Special County Purposes :*		
.....		
.....		
Deduct in respect of credits of the County Council (not being Government Grants and moneys).....	———	
SERVICES ADMINISTERED BY PRECEPTING AUTHORITIES OTHER THAN THE COUNTY COUNCIL, viz. :—		
Assessment Committee.....		
..... Joint Board		
.....	———	———
Total		———
Deduct,—The equivalent in terms of a rate in the pound of—		
(*a*) Any Exchequer Equalisation and Transitional Grants receivable by the County Council under Part I of the Local Government Act, 1948 .....§		
(*b*) Amount receivable by County Council under section 100 of the Local Government Act, 1948.....§		
(*c*) Amount receivable by (Borough) (Urban District) Council under section 9 of the Local Government Act, 1948		
(*d*) Amount receivable by (Borough) (Urban District) Council under section 100 of the Local Government Act, 1948	———	———
Rate in the pound payable by Ratepayer.....		═══

† The rate in the pound actually called for by the County Council for General County Purposes is the difference between the amount marked †, and the total of the amounts marked §, namely, ...*s* .....*d.*

FORM C

(RURAL DISTRICT COUNCIL.)

Rural District Council of.....

Demand Note for General Rate

Mr.....[or occupier].

(Address) .....

.....

The Rural District Council of..... demand payment of a General Rate at.....pence in the pound [including .....pence for additional items*], made in respect of the financial [half-year] [year] ending on the.....day of.....19....., and of the arrears (if any) of former rates*, now due from you as below :—

Number in Rate Book	Description of Hereditament and Situation (if other than that specified in the address above)	Net Annual Value (where it differs from Rateable Value)	Rateable Value	Amount of Rate
		£	£	£ s. d.
	Arrears (if any) of former rates *			
			Total	

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

By order of the Council.

.....

(Authorised Officer.)

FORM C.—Statement

Rate Services

The following statement shows how the rate in the pound demanded is made up. It sets out the rate in the pound which would be required to meet the net expenses of each of the principal services, after allowing for specific Government Grants towards the expenses of the services marked * but without allocation to particular services of the Government Grants and other moneys receivable under the Local Government Act, 1948.

These Government Grants and other moneys under the Act of 1948, being in aid of local government expenses generally, cannot be allocated to any particular service. They reduce by the amount shown the total rate which would otherwise be demanded.

* These words may be omitted if not required.

SERVICES ADMINISTERED BY THE RURAL DISTRICT COUNCIL :—

	s. d.	s. d.
(a) *General Expenses :—*		
*Housing		
Public Health		
Sewerage		
Water Supply		
Other services and expenses (including provision for general balance)		———
Deduct in respect of :—	s. d.	
.....		
Other credits of the Rural District Council (not being Government Grants and moneys) including appropriations from general balance.....		
(b) *Special expenses payable out of General Rate : (Principal services to be specified.)*	———	———
———————		
———————		
Deduct in respect of—	———	
.....		
Other parochial credits.....		
SERVICES ADMINISTERED BY THE COUNTY COUNCIL :—	———	———
(a) *General County Purposes :—*		
*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)		
.....		
.....		
Amounts payable to county district councils under section 9 of the Local Government Act, 1948...		
Temporary grants payable to county district councils, etc., under section 105 of the Local Government Act, 1948.....		———
Deduct in respect of credits of the County Council (not being Government Grants and moneys)		
(b) *Special County Purposes :*	———	†
.....		
.....		
Deduct in respect of credits of the County Council (not being Government Grants and moneys)	———	———

SERVICES ADMINISTERED BY PRECEPTING AUTHORITIES OTHER THAN THE COUNTY COUNCIL, VIZ. :—

Parish Council (or Parish Meeting).....
Assessment Committee .....
.....Joint Board.....
Total ... ...

Deduct :—The equivalent in terms of a rate in the pound of—

(*a*) Any Exchequer Equalisation and Transitional Grants receivable by the County Council under Part I of the Local Government Act, 1948.....§
(*b*) Amount receivable by the County Council under section 100 of the Local Government Act, 1948.....§
(*c*) Amount receivable by the Rural District Council under section 9 of the Local Government Act, 1948 .....
(*d*) Amount receivable by the Rural District Council under section 100 of the Local Government Act, 1948.....

Rate in the pound payable by Ratepayer.....

† The rate in the pound actually called for by the County Council for General County Purposes is the difference between the amount marked †, and the total of the amounts marked §, namely, ...*s.* .....*d.*

FORM D
(RURAL DISTRICT COUNCIL.)
Rural District Council of.....
Demand Note for Special Rate

Parish of .....
(or other area subject to the Special Rate.)
Mr.....[or occupier].
(Address) .....
.....

The Rural District Council of .....
demand payment of a Special Rate made in respect of the financial [half-year] [year] ending on the.....day of..... 19....., and of the arrears (if any) of former rates*, now due from you as below:—

The Rate is made at.....pence in the pound upon the rateable value of hereditaments as shown below, except that it is made upon one-quarter only of that rateable value in the case of land covered with water, and, so far as they may be liable to rates, tithe, tithe rent charge, land used as a canal or as a towing path for a canal, or as a railway constructed under the powers of any Act of Parliament for public conveyance.

Number in Rate Book	Description of Hereditament and Situation (if other than that specified in the address above)	Net Annual Value (where it differs from Rateable Value)	Rateable Value	Amount of Rate
		£	£	£ s. d.
	Arrears (if any) of former rates *			
			Total	

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

By order of the Council.

.....
(Authorised Officer.)

* These words may be omitted if not required

FORM D.—Statement

Rate Services

The following statement shows how the rate in the pound demanded is made up. It sets out the rate in the pound required to meet the net expenses of each of the services.

SERVICES ADMINISTERED BY THE RURAL DISTRICT COUNCIL :—	*s.* *d.*	*s.* *d.*
.....		
.....		
Deduct in respect of Special Rate credits—		
	s. *d.*	
.....		
SERVICES ADMINISTERED BY THE PARISH COUNCIL PARISH MEETING OR OTHER PRECEPTING AUTHORITY :—		
.....		
Rate in the pound payable by Ratepayer.....		

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 a new form of demand note to be used by rating authorities outside London. It is designed to meet alterations in relation to local government finance and the law of Rating made by the Local Government Act, 1948.