STATUTORY RULES OF NORTHERN IRELAND

1997 No. 106

RATING AND VALUATION

The Railways (Rateable Value) Order (Northern Ireland) 1997

Made - - - - 26th February 1997
To be laid before Parliament under paragraph 3(3) of Schedule 1 to the Northern Ireland Act 1974

Coming into operation 1st April 1997

The Department of Finance and Personnel(**1**) after consultation with the Association of Local Authorities of Northern Ireland (being an Association which appears to the Department to be representative of District Councils) in exercise of powers conferred on it by Article 39(3) of, and paragraph 5 of Part IV of Schedule 12 to the Rates (Northern Ireland) Order 1977(**2**) and of every other power enabling it in that behalf, hereby makes the following Order:—

Citation, commencement and interpretation

1.—(1) This Order may be cited as the Railways (Rateable Value) Order (Northern Ireland) 1997 and shall come into operation on 1st April 1997.

(2) In this Order "the Company" means the Northern Ireland Railway Company Limited and includes any successor company.

(3) Any reference in this Order to Part IV means Part IV of Schedule 12 to the Rates (Northern Ireland) Order 1977.

Application of Order

2. Subject to Articles 4 to 7, Part IV shall cease to apply to the hereditaments mentioned in paragraph 1 of that Part.

Application of Part IV

3. Part IV shall apply to any property which is, or which may become, liable to a rate and which is occupied by the Company, for the purposes of its undertaking but which is not—

(a) an hotel, refreshment-room, dwelling-house, residence, town office or town receiving depot;

(**1**) Formerly the Department of Finance. *See*S.I.1982/338 (N.I. 6) Article 3
(**2**) S.I. 1977/2157 (N.I. 28); paragraph 5 of Part 4 of Schedule 12 was amended by Article 12 of the Rates (Amendment) (Northern Ireland) Order 1996 (S.I. 1996/3162 (N.I. 25)) Article 12(*c*)

(b) used and occupied for the purposes of subsidiary services (other than those connected with the local collection and delivery of parcels, goods or merchandise conveyed or to be conveyed by rail) carried on by that company for the purposes of road, sea or other transport;

(c) a store, building or other premises let by that company or, if unused, capable of being so let.

Net annual value

4. Subject to Article 7, Articles 5 and 6 shall have effect for the purposes of determining the net annual value of a hereditament consisting of the properties to which Part IV applies and, accordingly, paragraphs 2 to 4 of Part IV shall not apply in relation to such hereditament.

5. For the year ending 31st March 1998, the net annual value of a hereditament consisting of the properties to which Part IV applies shall be £800,000.

Redetermination of net annual value

6. For the year ending 31st March 1999 and each subsequent year, the net annual value of a hereditament consisting of the properties to which Part IV applies shall be calculated in accordance with the formula:—

$$A \times \frac{O}{488.66}$$

where—

A is the net annual value of the hereditament for the year immediately preceding the year in question; and

O is the total length of railway track measured in kilometres, for the year in question, occupied by the Company and used primarily for the conveyance of railway traffic.

7. Where a hereditament consists partly of properties to which Part IV applies and partly of other properties, Articles 5 and 6 shall not apply for the purposes of determining the net annual value of the part of the hereditament consisting of the other properties.

Apportionment of net annual value

8. The net annual value specified in Article 5 and determined in accordance with Article 6 shall for each year be apportioned among the districts in accordance with the formula:—

$$A \times \frac{B}{C}$$

where—

A is the net annual value for that year;

B is the total length of railway track in the district in question, measured in kilometres, which is occupied by the Company and used primarily for the conveyance of railway traffic; and

C is the total length of railway track in Northern Ireland, measured in kilometres, which is occupied by the Company and used primarily for the conveyance of railway traffic.