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**Changes to legislation:** There are currently no known outstanding effects for the Pow of Inchaffray Drainage Commission (Scotland) Act 2019, Cross Heading: Preparation of draft budget and provisional assessment notice. (See end of Document for details)

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#### SCHEDULE 4 PREPARATION OF ANNUAL BUDGETS AND HERITORS' RIGHTS TO REQUIRE REVIEW ETC.

##### *Preparation of draft budget and provisional assessment notice*

- 1 Before the beginning of each assessment year, the Commission must prepare a draft budget of the expenditure it expects to incur in carrying out its functions for, subject to paragraph 2, that assessment year.
- 2 The budget—
  - (a) must allow for any anticipated surplus or shortfall from the previous assessment year, and
  - (b) may include provision for a reserve fund to cover extraordinary expenditure.
- 3 Promotion costs not recovered from heritors through assessments under the 1846 Act are to be included in the budgets for the first three assessment years.
- 4 “Promotion costs” means costs, fees and expenses incurred by the Commission (whether before or after its incorporation by this Act), in connection with promotion of the Bill for this Act.
- 5 As soon as practicable after the draft budget is prepared, the Commission must give a provisional assessment notice to each heritor, specifying the amount that would be payable by the heritor for the assessment year under section 10(2) if based on the draft budget.
- 6 The provisional assessment notice must include—
  - (a) a copy of the draft budget,
  - (b) the rate poundage and how it is calculated,
  - (c) an explanation of how the amount that would be payable by the heritor is calculated, and
  - (d) a statement that the heritor may under paragraph 7 make written representations to the Commission on the draft budget and the time limit for doing so.

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