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STATUTORY INSTRUMENTS

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**1995 No. 373 (S.23)**

**RATING AND VALUATION**

**The Electricity Distribution Lands  
(Rateable Values) (Scotland) Order 1995**

*Made* - - - - - *15th February 1995*

*Coming into force* - - - - - *1st April 1995*

The Secretary of State, in exercise of the powers conferred on him by sections 6, 35 and 37(1) of the Local Government (Scotland) Act 1975<sup>(1)</sup> and of all other powers enabling him in that behalf, and after consultation with such associations of local authorities, and of persons carrying on undertakings, as appeared to him to be concerned, and with such local authorities, persons, or associations of persons with whom consultation appeared to him to be desirable, all in accordance with section 6(4) of the said Act, hereby makes the following Order, a draft of which has been laid before and has been approved by resolution of each House of Parliament:

**Citation and commencement**

1. This Order may be cited as the Electricity Distribution Lands (Rateable Values) (Scotland) Order 1995 and shall come into force on 1st April 1995.

**Interpretation**

2.—(1) In this Order, unless the context otherwise requires—

“the 1975 Act” means the Local Government (Scotland) Act 1975;

“a Company” means—

(a) Scottish Power plc; or

(b) Scottish Hydro-Electric plc;

“financial year” means the period of twelve months beginning with 1st April;

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(1) 1975 c. 30; section 6(1) to (7) was substituted by the Local Government (Scotland) Act 1978 (c. 4), section 1, and section 6(1) subsequently substituted by the Local Government Finance Act 1988 (c. 41), Schedule 12, paragraph 11 and amended by the Local Government Finance Act 1992 (c. 14), Schedule 13, paragraph 42; section 6(1A) was inserted by the Local Government and Housing Act 1989 (c. 42), Schedule 6, paragraph 18; section 6(5A) and (8) was inserted by the Local Government etc. (Scotland) Act 1994 (c. 39), sections 160 and 157; section 37(1) contains a definition of “prescribed” which is relevant to the exercise of the powers under which this Order is made and which was amended by the Local Government Finance Act 1992, Schedule 13, paragraph 43(c).

“non-domestic water rate” shall be construed in accordance with the provisions of section 40 of the Water (Scotland) Act 1980(2); and

“prescribed class of lands and heritages” means the class of lands and heritages prescribed for the purposes of section 6(1) of the 1975 Act in article 3 of this Order.

(2) Any reference in this Order to—

- (a) lands and heritages occupied by a Company includes a reference to lands and heritages which, if unoccupied, are owned by a Company; and
- (b) lands and heritages used for any purpose includes a reference to lands and heritages which are unused but in relation to which it appears that, when next in use, they will be used for such a purpose.

### **Prescribed class of lands and heritages**

3. The following class of lands and heritages is hereby prescribed for the purposes of section 6(1) of the 1975 Act, namely any lands and heritages in Scotland occupied by a Company and wholly or mainly used for the purposes of the distribution of electricity or for ancillary purposes.

### **Non-domestic water rate**

4. The non-domestic water rate shall not be leviable in respect of the prescribed class of lands and heritages in respect of the financial year 1995-96.

### **Aggregate amount of rateable values for financial years 1995-96 to 1999-2000**

5. For the purposes of section 6(1) of the 1975 Act, the aggregate amount of the rateable values of the prescribed class of lands and heritages—

- (a) for the financial year 1995-96, is hereby prescribed as £43,072,959;
- (b) for each of the following four financial years, shall be ascertained by adding together the amounts apportioned in respect of the lands and heritages within that class occupied by each Company for the year in question (calculated as provided for in article 6(2) below).

### **Apportionment of aggregate amount of rateable values between Companies**

6.—(1) The aggregate amount referred to in article 5(a) above is hereby apportioned as—

- (a) £28,639,673 in respect of lands and heritages occupied by Scottish Power plc; and
- (b) £14,433,286 in respect of lands and heritages occupied by Scottish Hydro-Electric plc.

(2) That part of the aggregate amount of the rateable values of the prescribed class of lands and heritages to be apportioned for each of the four financial years following the financial year 1995-96 in respect of the lands and heritages occupied by each Company shall be calculated in accordance with the formula—

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

where—

A is the apportioned amount for that Company for the financial year immediately prior to the year for which the calculation is being carried out;

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(2) 1980 c. 45; section 40 was substituted by the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47), Schedule 5, paragraph 29, amended by the Local Government and Housing Act 1989, Schedule 6, paragraphs 16 and 19 and Schedule 12, Part II and by the Local Government Finance Act 1992, Schedule 11, paragraph 31, and is repealed (prospectively) by the Local Government etc. (Scotland) Act 1994, Schedule 14.

- B is the estimated installed transformer capacity (measured in kilovoltamperes) of all the electricity transformation plant in Scotland occupied by that Company on the day falling 1 year before the beginning of the financial year for which the calculation is being carried out; and
- C is the estimated installed transformer capacity (measured in kilovoltamperes) of all the electricity transformation plant in Scotland so occupied on the day falling 2 years before the beginning of that year.

### **Apportionment of aggregate amount of rateable values among local authorities**

7.—(1) For the purposes of section 6(2) of the 1975 Act, the aggregate amount of the rateable values of the prescribed class of lands and heritages for the financial year 1995-96 which is prescribed by article 5(a) above shall—

- (a) in respect of such lands and heritages as are occupied by Scottish Power plc, be apportioned among the local authorities specified in column 1 of Schedule 1 to this Order in the amount shown opposite the name of each such local authority in column 2 of that Schedule; and
- (b) in respect of such lands and heritages as are occupied by Scottish Hydro-Electric plc, be apportioned among the local authorities specified in column 1 of that Schedule in the amount shown opposite the name of each such local authority in column 3 of that Schedule.

(2) For those purposes, the aggregate amount of the rateable values of the prescribed class of lands and heritages for each of the four financial years following the financial year 1995-96 (ascertained in accordance with article 5(b) above) shall—

- (a) in respect of such lands and heritages as are occupied by Scottish Power plc, be apportioned among the local authorities specified in column 1 of Schedule 2 to this Order in accordance with the formula—

$$D \times \frac{E}{1000}$$

where—

D is the apportioned amount for Scottish Power plc for the financial year in question; and

E is the figure shown in column 2 of that Schedule opposite the name of the local authority in question; and

- (b) in respect of such lands and heritages as are occupied by Scottish Hydro-Electric plc, be apportioned among the local authorities specified in column 1 of Schedule 2 to this Order in accordance with the formula—

$$F \times \frac{G}{1000}$$

where—

F is the apportioned amount for Scottish Hydro-Electric plc for the financial year in question; and

G is the figure shown in column 3 of that Schedule opposite the name of the local authority in question.

### **Amendment of enactments**

8. The following amendments shall be made to the enactments specified in articles 9 and 10 below in their relation to the valuation of the prescribed class of lands and heritages for the financial year 1995-96 and the four following financial years.

9. In section 6(1) of the Valuation and Rating (Scotland) Act 1956<sup>(3)</sup>, after the words “this Act”, there shall be inserted the words “and to any Order made by the Secretary of State under section 6 of the Local Government (Scotland) Act 1975”.

10.—(1) Section 2(1)(c) of the 1975 Act shall be amended by inserting at the end the following:—

“(iii) upon their ceasing to be lands and heritages within the class of lands and heritages prescribed in the Electricity Distribution Lands (Rateable Values) (Scotland) Order 1995 (hereinafter in this Act referred to as “the 1995 Order”);”.

(2) Section 2(1)(d) of that Act shall be amended by inserting after the words “lands and heritages” the following words:—

“(other than lands and heritages within the class of lands and heritages prescribed in the 1995 Order)”.

(3) After paragraph (g) of section 2(1) of that Act there shall be inserted the following paragraph:—

“(gg) by entering therein, in relation to a Company as defined in the 1995 Order, any lands and heritages within the class of lands and heritages prescribed in that Order together with the rateable values determined and, where appropriate, apportioned by the assessor in accordance with that Order;”.

(4) In paragraph (a) of section 2(2) of that Act, after the words “subsection (1)(a)” there shall be inserted the words “or (gg)”.

(5) In section 3(4) of that Act, after the words “lands and heritages” where they appear for the first time, there shall be inserted the following:—

“(other than lands and heritages within the class of lands and heritages prescribed in the 1995 Order)”.

St Andrew’s House,  
Edinburgh  
15th February 1995

*George Kynoch*  
Parliamentary Under Secretary of State, Scottish  
Office

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(3) 1956 c. 60; section 6(1) was amended by the Abolition of Domestic Rates Etc. (Scotland) Act 1987, Schedule 6 and the Local Government and Housing Act 1989, Schedule 6, paragraph 3.

## SCHEDULE 1

Article 7(1)

## Apportionment of aggregate amount of rateable values of prescribed class of lands and heritages for financial year 1995-96

(1) <i>Local authority</i>	(2) <i>Apportioned amount — Scottish Power plc £ £</i>	(3) <i>Apportioned amount — Scottish Hydro-Electric plc £ £</i>
<i>District Councils:</i>		
Berwickshire	231,221	—
Ettrick and Lauderdale	392,660	—
Roxburgh	416,198	—
Tweeddale	157,762	—
Clackmannan	306,473	5,292
Falkirk	1,114,077	—
Stirling	363,243	297,864
Annandale and Eskdale	324,409	—
Nithsdale	409,691	—
Stewartry	207,124	—
Wigtown	246,671	—
Dunfermline	929,611	—
Kirkcaldy	1,326,234	—
North East Fife	591,295	—
City of Aberdeen	—	2,316,707
Banff and Buchan	—	1,019,313
Gordon	—	703,631
Kincardine and Deeside	—	495,566
Moray	—	931,516
Badenoch and Strathspey	—	136,237
Caithness	—	370,687
Inverness	—	555,811
Lochaber	—	265,372
Nairn	—	102,263
Ross and Cromarty	—	591,921
Skye and Lochalsh	—	172,795
Sutherland	—	242,500
East Lothian	624,704	—

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

(1) <i>Local authority</i>	(2) <i>Apportioned amount — Scottish Power plc £ £</i>	(3) <i>Apportioned amount — Scottish Hydro-Electric plc £ £</i>
City of Edinburgh	3,059,785	—
Midlothian	505,104	—
West Lothian	1,101,153	—
Argyll and Bute	—	846,678
Bearsden and Milngavie	176,504	—
Clydebank	395,836	—
Clydesdale	394,488	—
Cumbernauld and Kilsyth	612,692	—
Cumnock and Doon Valley	309,033	—
Cunninghame	980,927	92,590
Dumbarton	506,071	25,305
East Kilbride	807,327	—
Eastwood	260,289	—
City of Glasgow	5,555,855	—
Hamilton	701,951	—
Inverclyde	593,514	—
Kilmarnock and Loudoun	620,308	—
Kyle and Carrick	794,101	—
Monklands	658,798	—
Motherwell	943,588	—
Renfrew	1,573,001	—
Strathkelvin	447,975	—
Angus	—	1,001,104
City of Dundee	—	1,810,592
Perth and Kinross	—	1,390,410
<i>Islands Councils</i>		
Orkney	—	299,656
Shetland	—	318,578
Western Isles	—	440,898

## SCHEDULE 2

Article 7(2)

## Apportionment of aggregate amount of rateable values of prescribed class of lands and heritages for 1996-97 and three following financial years

(1) <i>Local authority</i>	(2) <i>Apportionment figure — Scottish Power plc</i>	(3) <i>Apportionment figure — Scottish Hydro-Electric plc</i>
City of Aberdeen	—	161
Aberdeenshire	—	154
Angus	—	79
Argyll and Bute	6	59
East Ayrshire	32	—
North Ayrshire	34	6
South Ayrshire	28	—
The Borders	42	—
Clackmannan	11	—
Dumbarton and Clydebank	25	1
Dumfries and Galloway	41	—
East Dunbartonshire	19	—
City of Dundee	—	113
City of Edinburgh	107	—
Falkirk	39	—
Fife	99	—
City of Glasgow	178	—
Highland	—	169
Inverclyde	21	—
North Lanarkshire	80	—
South Lanarkshire	83	—
East Lothian	22	—
Midlothian	18	—
West Lothian	38	—
Moray	—	65
Orkney Islands	—	21
Perthshire and Kinross	—	98
East Renfrewshire	16	—
Renfrewshire	48	—
Shetland Islands	—	22

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(1) <i>Local authority</i>	(2) <i>Apportionment figure — Scottish Power plc</i>	(3) <i>Apportionment figure — Scottish Hydro-Electric plc</i>
Stirling	13	21
Western Isles	—	31

### EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order makes provision for the valuation for financial years 1995-96 to 1999-2000 of certain lands and heritages occupied by Scottish Power plc and Scottish Hydro-Electric plc and used for the purposes of the distribution of electricity (“the prescribed class of lands and heritages”) (article 3).

The Order prescribes the aggregate amount of the rateable values of the prescribed class of lands and heritages for financial year 1995-96 at £43,072,959 and prescribes how the aggregate amount should be arrived at for each of the four following financial years (article 5). It also apportions the aggregate amounts between the two companies (article 6) and among local authorities (article 7 and Schedules 1 and 2).

The Order provides that the non-domestic water rate shall not be leviable in respect of the prescribed class of lands and heritages for financial year 1995-96 (article 4).

The Order also amends certain enactments relating to the valuation of the prescribed class of lands and heritages (articles 8 to 10).