



Land Drainage Act 1976

1976 CHAPTER 70

PART IV

RAISING OF REVENUE BY DRAINAGE AUTHORITIES

Power of internal drainage boards to raise drainage rates

66 Determination of relative fraction

- (1) The relative fraction for the purposes of section 65 above shall be the fraction arrived at by dividing—
 - (a) the aggregate of the annual values of the relevant hereditaments in the internal drainage district; by
 - (b) the aggregate of the rateable values of those hereditaments.
- (2) For the purposes of this section—
 - (a) the rateable value of any hereditament shall be taken to be the value which, at the date on which the drainage rate is made, is shown as its rateable value in the valuation list in force for the period for which the drainage rate is made ;
 - (b) the annual value of any hereditament shall be taken to be its annual value for the purposes of section 64(2) above (apportioned where the hereditament forms part only of any land in respect of which an assessment to income tax was made under Schedule A for the year of assessment 1962-63).
- (3) In this section " relevant hereditament", in relation to any drainage rate, means land for which a rateable value is shown in the valuation list in force for the period for which the rate is made and which is or forms part of land assessed to income tax under Schedule A for the year of assessment 1962-63 ; and references in this section to the rateable value of any hereditament shall be construed, where that value differs from the net annual value, as referring to the net annual value.
- (4) The notice of the rate given under section 74 below and stating, in accordance with that section, the relative fraction applicable in respect thereof pursuant to section 65

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above, shall be conclusive evidence that the fraction stated in it has been calculated in accordance with this section.