STATUTORY INSTRUMENTS

1967 No. 517 (S.37)

RATING AND VALUATION

The Valuation (Water Undertakings) (Scotland) (No. 2) Order 1967

Made	23rd March 1967
Laid before Parliament	6th April 1967
Coming into Operation	14th April 1967

In exercise of the powers conferred on me by paragraphs 5, 6, 7(2), 18 and 20 of Schedule 2 to the Local Government (Scotland) Act 1966(a) and of all other powers enabling me in that behalf, and after consultation with such associations of local authorities and other bodies and associations as appear to me to be concerned, I hereby make the following order:—

1. This order may be cited as the Valuation (Water Undertakings) (Scotland) (No. 2) Order 1967 and shall come into operation on 14th April 1967.

2.—(1) The Interpretation Act 1889(b) shall apply for the interpretation of this order as it applies for the interpretation of an Act of Parliament.

(2) In this order-

"the Schedule " means Schedule 2 to the Local Government (Scotland) Act 1966.

3. The fractions of the norm prescribed for the purposes of sub-paragraphs (d), (e) and (f) of paragraph 5 of the Schedule are, respectively—

(1) one quarter;

(2) one half, or, for the purposes of paragraph 6 of the Schedule, any lower fraction not less than one quarter; and

(3) three quarters.

4. The percentage prescribed for the purposes of paragraph 7(2) of the Schedule is ten per cent.

5. The capital works of each water undertaking shall be divided into productive and distributive parts, the productive part consisting of the following works—

- (a) all headworks and treatment works (including clear water tanks) and any land occupied in connection therewith;
- (b) all mains situated outwith the limits of supply of the water authority carrying on the undertaking;

- (c) all mains situated within the authority's limits of supply carrying water from headworks to treatment works;
- (d) works used in connection with or which are ancillary to any of the works mentioned in heads (a), (b) and (c) of this article including pumping stations, meter houses and other buildings and fixed equipment;
- (e) all works of whatever type or wheresoever situated not already specified in this article used exclusively for the purpose of giving a supply of water in bulk to another water authority;

and all other capital works of the undertaking shall form the distributive part.

6. The cumulo rateable value of each water undertaking shall be apportioned between the productive and distributive parts of the undertaking as follows—

- (a) the element derived from sub-paragraphs (a) and (e) of paragraph 5 of the Schedule shall be divided equally between the productive and distributive parts of the undertaking;
- (b) the element derived from sub-paragraphs (b) and (d) of paragraph 5 of the Schedule shall be attributed to the productive part of the undertaking;
- (c) the element derived from sub-paragraph (c) of paragraph 5 of the Schedule shall be attributed to the distributive part of the undertaking; and
- (d) the element derived from sub-paragraph (f) of paragraph 5 of the Schedule shall be attributed one third to the productive part and two thirds to the distributive part of the undertaking.

William Ross, One of Her Majesty's Principal Secretaries of State.

St. Andrew's House, Edinburgh, 1. 23rd March 1967.

EXPLANATORY NOTE

(This Note is not part of the order.)

This order prescribes—

- (1) in article 3, the fractions of the norm (or national average rateable value per thousand gallons of water per day) which are to be used under paragraph 5(d), (e) and (f) of Schedule 2 to the Local Government (Scotland) Act 1966 in calculating the cumulo rateable value of a water undertaking for 1967-68 and subsequent years and the limits within which the fraction under paragraph 5(e) may be varied by the Assessor of Public Undertakings (Scotland);
- (2) in article 4, the percentage by which the amount of water supplied by an undertaking must rise or fall before the Assessor of Public Undertakings (Scotland) is required to redetermine the cumulo rateable value of that undertaking;
- (3) in article 5, the manner in which the capital works of each water undertaking are to be divided into productive and distributive parts; and
- (4) in article 6, the manner of apportionment of the cumulo rateable value between those parts of an undertaking.