
STATUTORY INSTRUMENTS

1992 No. 1787 (S.175)

RATING AND VALUATION

The Water Undertakings (Rateable Values) (Scotland) Order 1992

Made - - - - - *16th July 1992*
Coming into force - - - - - *17th July 1992*

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((1)) 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, commencement and date of effect

1.—(1) This Order may be cited as the Water Undertakings (Rateable Values) (Scotland) Order 1992 and shall come into force on the day after the day on which it is made.

(2) This Order shall in accordance with section 6(6) of the 1975 Act have effect as from 1st April 1992.

Interpretation

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

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

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

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

(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 amended by the Local Government Finance Act 1988 (c. 41), Schedule 12, paragraph 11 and 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 37(1) contains a definition of “prescribed” which is relevant to the exercise of the powers under which this Order is made.

(2) 1980 c. 45; section 40 was substituted by the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47), Schedule 5, paragraph 29, and amended by the Local Government and Housing Act 1989, Schedule 6, paragraph 16 and Schedule 12, Part II.

“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;

“water authority” means—

- (a) a water authority within the meaning of section 109(1) of the Water (Scotland) Act 1980; and
- (b) a water development board within the meaning of that section; and

“water undertaking” means an undertaking for the supply of water carried on by a water authority.

(2) Any reference in this Order to—

- (a) lands and heritages occupied by a water authority includes a reference to lands and heritages which, if unoccupied, are owned by that authority; 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 water authority and used wholly or mainly for the purposes of the water undertaking carried on by that authority.

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 1992—93.

Aggregate amount and apportionment of rateable values for the financial year 1992—93

5. For the purposes of section 6(1) and (2) of the 1975 Act, in relation to the financial year 1992—93—

- (a) the aggregate amount of the rateable values of the prescribed class of lands and heritages occupied by each water authority specified in column 1 of the Schedule to this Order is prescribed as the amount specified in column 2 of that Schedule opposite to the name of that water authority; and
- (b) the aggregate amount of the rateable values prescribed in relation to each water authority specified in column 1 of that Schedule is apportioned among the local authorities specified in column 3 of that Schedule opposite to the name of that water authority in the amount shown opposite to the name of each such local authority in column 4 of that Schedule.

Amendment of enactments

6. For the purposes of section 6(5) of the 1975 Act, the following amendments shall be made to the enactments specified in articles 7 and 8 below in their relation to the valuation of the prescribed class of lands and heritages for the financial year 1992—93.

7. In section 6(1) of the Valuation and Rating (Scotland) Act 1956((3)), 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”.

(3) 1956 c. 60; section 6(1) was amended by the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47), Schedule 6 and the Local Government and Housing Act 1989 (c. 42), Schedule 6, paragraph 3.

8.—(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 Water Undertakings (Rateable Values) (Scotland) Order 1992 (hereinafter in this Act referred to as “the 1992 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 1992 Order)”.

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

—
“(gg) by deleting therefrom, with effect from 1st April 1992, any lands and heritages within the class of lands and heritages prescribed in the 1992 Order which were entered in the roll before the date of coming into force of that Order;

(ggg) by entering therein, with effect from 1st April 1992, in relation to each water authority as defined in the 1992 Order, any lands and heritages within the class of lands and heritages prescribed in that Order together with the rateable values apportioned to the local authorities whose areas comprise or form part of the valuation area in accordance with article 5 of that Order;”.

(4) In section 3(2) of that Act, for the words from “and any such person” to the end, there shall be substituted the following:—

“and, where the entry relates to any lands and heritages within the class of lands and heritages prescribed in the 1992 Order, any such person may at any time while the roll is in force appeal against the entry but only on the ground that there is a clerical error in that entry.”.

(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 1992 Order)”.

Revocations

9. The Water Undertakings (Rateable Values) (Scotland) Order 1990((4)) and the Water Undertakings (Rateable Values) (Scotland) Order 1991((5)) are hereby revoked.

St. Andrew’s House,
Edinburgh
16th July 1992

Allan Stewart
Parliamentary Under Secretary of State, Scottish
Office

(4) S.I.1990/856.

(5) S.I. 1991/942.

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

SCHEDULE

Article 5

Aggregate amount and apportionment of rateable values of prescribed class of lands and heritages of water undertakings for financial year 1992-93

(1) <i>Water authority</i>	(2) <i>Aggregate amount of rateable values</i>	(3) <i>Local authorities</i>	(4) <i>Apportioned amounts</i>
		<i>District Councils</i>	
Central Scotland Water Development Board	£1,265,216	Falkirk	£11,720
		Stirling	59,137
		West Lothian	1,737
		Clydebank	1,081
		Cumbernauld and Kilsyth	14,158
		Dumbarton	566,952
		Monklands	28,620
		Strathkelvin	342,246
		Perth and Kinross	239,565
Borders Regional Council	£525,078	Berwickshire	£100,678
		Ettrick and Lauderdale	185,657
		Roxburgh	180,894
		Tweeddale	57,533
		East Lothian	166
Central Regional Council	£2,892,919	Clackmannan	£256,070
		Falkirk	1,622,291
		Stirling	647,708
		Bearsden and Milngavie	260
		Cumbernauld and Kilsyth	245,768
		Strathkelvin	120,822
Dumfries and Galloway Regional Council	£1,034,759	Annandale and Eskdale	£276,676
		Nithsdale	371,577
		Stewartry	162,689

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(1) <i>Water authority</i>	(2) <i>Aggregate amount of rateable values</i>	(3) <i>Local authorities</i>	(4) <i>Apportioned amounts</i>
		Wigtown	223,817
Fife Regional Council	£2,014,612	Clackmannan	£206,900
		Dunfermline	549,897
		Kirkcaldy	493,508
		North East Fife	295,706
		Perth and Kinross	468,601
Grampian Regional Council	£2,358,610	Banff and Buchan	£516,634
		City of Aberdeen	911,060
		Gordon	182,810
		Kincardine and Deeside	401,639
		Moray	346,467
Highland Regional Council	£1,277,672	Badenoch and Strathspey	£79,411
		Caithness	180,316
		Inverness	404,329
		Lochaber	107,965
		Nairn	54,858
		Ross and Cromarty	331,200
		Skye and Lochalsh	56,570
		Sutherland	63,023
Lothian Regional Council	£3,906,858	Ettrick and Lauderdale	£110,978
		Tweeddale	355,191
		City of Edinburgh	2,099,097
		East Lothian	461,911
		Midlothian	374,417
		West Lothian	493,951
		Clydesdale	11,313
Strathclyde Regional Council	£14,798,309	Tweeddale	£88
		Stirling	1,513,175
		Argyll and Bute	372,685

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(1) <i>Water authority</i>	(2) <i>Aggregate amount of rateable values</i>	(3) <i>Local authorities</i>	(4) <i>Apportioned amounts</i>
		Bearsden and Milngavie	885,425
		Clydebank	241,094
		Clydesdale	833,750
		Cumnock and Doon Valley	253,746
		Cunninghame	1,150,016
		Dumbarton	537,747
		East Kilbride	394,669
		Eastwood	389,013
		City of Glasgow	3,295,372
		Hamilton	416,328
		Inverclyde	588,881
		Kilmarnock and Loudoun	409,716
		Kyle and Carrick	1,024,167
		Monklands	402,732
		Motherwell	774,125
		Renfrew	1,047,036
		Strathkelvin	268,544
Tayside Regional Council	£1,915,778	Angus	£750,930
		City of Dundee	717,513
		Perth and Kinross	447,335
		<i>Island Councils</i>	
Orkney Islands Council	£130,961	Orkney	£130,961
Western Isles Islands Council	£185,038	Western Isles	£185,038
Shetland Islands Council	£183,679	Shetland	£183,679

EXPLANATORY NOTE

(This note is not part of the Order)

This Order makes provision for the valuation for the financial year 1992-93 of certain lands and heritages (“the prescribed class of lands and heritages”) occupied by the water authorities specified in column 1 of the Schedule to this Order (“the authorities”) and used wholly or mainly for the purposes of water undertakings carried on by the authorities.

The Order prescribes the aggregate amount of the rateable values of the prescribed class of lands and heritages for that financial year in the case of each authority specified in the Schedule. It also apportions that aggregate amount among local authorities in accordance with columns 3 and 4 of the Schedule to the Order (article 5).

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

The Order amends certain enactments relating to the valuation of the prescribed class of lands and heritages and revokes Order for financial years 1990-91 and 1991-92 concerning water undertakings (articles 6 to 9).

By virtue of section 6(6) of the Local Government (Scotland) Act 1975, as amended, the Order has effect from 1st April 1992.