STATUTORY INSTRUMENTS

1975 No. 540

RATING AND VALUATION

The Rating (Water hereditaments) Order 1975

Made - - -	11*th March* 1975
Laid before Parliament	12*th March* 1975
Coming into Operation	1*st April* 1975

The Secretary of State for the Environment, in exercise of the powers conferred upon him by section 19 of the Local Government Act 1974(**a**) and of all other powers enabling him in that behalf, after consultation with such associations of local authorities and of persons carrying on undertakings appearing to him to be concerned and with the local authority and the persons carrying on undertakings with whom consultations appeared to him to be desirable, hereby makes the following order:—

1. This order may be cited as the Rating (Water hereditaments) Order 1975 and shall come into operation on 1st April 1975.

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 principal Act " means the General Rate Act 1967(**c**); and

" water hereditaments " has the same meaning as in section 31(1) of the principal Act.

3. For the year commencing 1st April 1975 and for subsequent years—

(1) section 31(1) of the principal Act shall cease to have effect in so far as it requires the rateable values of water hereditaments to be ascertained; and

(2) the rateable value of water hereditaments shall continue to be determined in accordance with the provisions of Schedule 4 to the principal Act but subject to the amendments thereto made by article 4 and the provisions of article 5 below.

4. In Schedule 4 to the principal Act—

(1) in paragraph 3(4) for the words " not later than five months before the beginning of the first relevant rate period " there shall be substituted the words " not later than two months after the beginning of the first relevant rate period ";

(a) 1974 c. 7. (b) 1889 c. 63. (c) 1967 c. 9.

(2) in paragraph 4(2) for the words " not later than three months before the beginning of the first relevant rate period " there shall be substituted the words " during the first four months of the first relevant rate period "; and the words from " and in relation " to the end are hereby repealed;

(3) for paragraph 6(3) there shall be substituted the following—

" (3) Any apportionment of the cumulo-value for an undertaking to a rating area in which water hereditaments of the undertaking are situated shall be determined in accordance with the following formula, namely—

$$C \times \frac{r}{R}$$

C being the cumulo-value of the undertaking;

r being the rateable values of water hereditaments of the undertaking in all the rating districts in the rating area as shown in the valuation lists at 31st March 1975; and

R being the aggregate of the rateable values of water hereditaments of the undertaking in all the rating districts in all the rating areas in which water hereditaments of the undertaking are situated as shown in the valuation lists at 31st March 1975.

(3A) Any apportionment of the cumulo-value for an undertaking to a rating district in which water hereditaments of the undertaking are situated shall be determined in accordance with the following formula, namely—

$$C \times \frac{r}{R}$$

C being the cumulo-value of the undertaking apportioned to the rating area in which the rating district is situated in accordance with sub-paragraph (3) above;

r being the rateable values of water hereditaments of the undertaking in the rating district as shown in the valuation list at 31st March 1975; and

R being the rateable values of water hereditaments of the undertaking in all the rating districts in the rating area as shown in the valuation list at 31st March 1975.

(3B) For the purpose of sub-paragraphs (3) and (3A) above any alteration made in the valuation lists after 31st March 1975 but having effect on or before that date, other than an alteration required by article 5 of the Rating (Water hereditaments) Order 1975, shall be disregarded.".

5. Any proposals made under article 4(1) of Schedule 4 to the principal Act before the beginning of the first relevant rate period for the alteration of a valuation list to have effect from 1st April 1975 and any alteration made in a valuation list as a consequence of such proposals shall be deemed to have never been made and the valuation officer shall cause the list to be altered accordingly.

Anthony Crosland,
Secretary of State for the Environment.

11th March 1975.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order provides for the rateable value of water hereditaments for the year 1975–76 and subsequent years to be determined by the same method as previously *i.e.* Schedule 4 to the General Rate Act 1967, save that instead of apportionments of the cumulo-value to rating areas and districts being done as if the valuation of the hereditaments had fallen to be made on the profits basis they are done by reference to the values shown in the valuation lists as at 31st March 1975. Also, the time limits on the Commissioners to furnish the particulars required for determining the amount of the adjustment of cumulo-values and on the valuation officer to make proposals for alterations of the valuation list so that rateable values of water hereditaments accord with the apportionment of the adjusted cumulo-value are altered. Any proposals or alterations made before 1st April 1975 to give effect to an adjustment of the cumulo-value for the year 1975–76 cease to have effect.

SI 1975/540
ISBN 0-11-050540-9

