1990 No. 856 (S.113)

RATING AND VALUATION

The Water Undertakings (Rateable Values) (Scotland) Order 1990

Made - - - - *30th March 1990*

Coming into force *1st April 1990*

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(**a**) 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 Water Undertakings (Rateable Values) (Scotland) Order 1990 and shall come into force on 1st April 1990.

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(**b**);

"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

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(**a**) 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 which comes into force on 1st April 1990; section 6(1A) was inserted by the Local Government and Housing Act 1989 (c.42), Schedule 6, paragraph 18 which also comes into force on 1st April 1990; section 37(1) contains a definition of "prescribed" which is relevant to the exercise of the powers under which this Order is made.

(**b**) 1980 c.45; section 40 was substituted by the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c.47), Schedule 5, paragraph 29.

(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 1990-91.

Aggregate amount and apportionment of rateable values for the financial year 1990-91

5. For the purposes of section 6(1) and (2) of the 1975 Act, in relation to the financial year 1990-91–

(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. 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 lands and heritages for the financial year 1990-91.

7. In section 6(1) of the Valuation and Rating (Scotland) Act 1956(**a**), 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".

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 1990 (hereinafter referred to as "the 1990 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 1990 Order)".

(3) Section 2(1)(f) of that Act shall be amended by inserting at the end the following:–

"(other than an entry relating to lands and heritages within the class of lands and heritages prescribed in the 1990 Order);".

(4) Section 2(1)(g) of that Act shall be amended by adding at the end the following paragraph:–

"(gg) by entering therein, in relation to each water authority as defined in the 1990 Order, any lands and heritages within the class of lands and heritages prescribed in that

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(**a**) 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.

Order together with the rateable values apportioned by that Order to the local authorities whose areas comprise or form part of the valuation area;".

(5) In section 2(2)(a) of that Act, after the reference to "subsection (1)(a)" insert the words "or (gg)".

(6) In section 3(2) of that Act, after the reference to "(2)(1)(g)", there shall be inserted the words "or (gg)".

(7) 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 1990 Order)".

Revocation

9. The Water Undertakings (Rateable Values) (Scotland) Order 1985(**a**) is hereby revoked.

James Douglas-Hamilton
Parliamentary Under Secretary of State,
Scottish Office

St. Andrew's House, Edinburgh
30th March 1990

(**a**) S.I. 1985/197.

SCHEDULE

Article 5

Aggregate amount and apportionment of rateable values of prescribed class of lands and heritages of water undertakings for financial year 1990-91

(1) Water authority	(2) Aggregate amount of rateable values	(3) Local authorities	(4) Apportioned amounts
Central Scotland Water Development Board	£ 1,164,640	Falkirk	£ 10,788
		Stirling	54,436
		West Lothian	1,599
		Clydebank	995
		Cumbernauld & Kilsyth	13,033
		Dumbarton	521,883
		Monklands	26,345
		Strathkelvin	315,040
		Perth and Kinross	220,521
Borders Region	£ 535,687	Berwickshire	£ 102,712
		Ettrick and Lauderdale	189,408
		Roxburgh	184,549
		Tweeddale	58,849
		East Lothian	169
Central Region	£ 2,809,167	Clackmannan	£ 248,657
		Falkirk	1,575,325
		Stirling	628,956
		Bearsden and Milngavie	252
		Cumbernauld & Kilsyth	238,653
		Strathkelvin	117,324
Dumfries and Galloway Region	£ 982,800	Annandale and Eskdale	£ 262,783
		Nithsdale	352,919
		Stewartry	154,520
		Wigtown	212,578
Fife Region	£1,988,213	Clackmannan	£ 204,189
		Dunfermline	542,691
		Kirkcaldy	487,041
		North East Fife	291,831
		Perth and Kinross	462,461
Grampian Region	£ 2,369,440	Banff and Buchan	£ 519,006
		Aberdeen City	915,243
		Gordon	183,650
		Kincardine and Deeside	403,483
		Moray	348,058
Highland Region	£ 1,284,220	Badenoch and Strathspey	£ 79,818
		Caithness	181,240
		Inverness	406,401
		Lochaber	108,518
		Nairn	55,139
		Ross and Cromarty	332,898
		Skye and Lochalsh	56,860
		Sutherland	63,346

(1) Water authority	(2) Aggregate amount of rateable values	(3) Local authorities	(4) Apportioned amounts
Lothian Region	£ 3,896,680	Ettrick and Lauderdale	£ 110,689
		Tweeddale	354,266
		Edinburgh City	2,093,628
		East Lothian	460,708
		Midlothian	373,442
		West Lothian	492,664
		Clydesdale	11,283
Strathclyde	£14,918,340	Tweeddale	£ 88
		Stirling	1,525,449
		Argyll and Bute	375,709
		Bearsden	892,607
		Clydebank	243,049
		Clydesdale	840,513
		Cumnock and Doon Valley	255,804
		Cunninghame	1,159,344
		Dumbarton	542,109
		East Kilbride	397,870
		Eastwood	392,168
		Glasgow City	3,322,101
		Hamilton	419,705
		Inverclyde	593,657
		Kilmarnock	413,039
		Kyle and Carrick	1,032,474
		Monklands	405,999
		Motherwell	780,404
		Renfrew	1,055,529
		Strathkelvin	270,722
Tayside Region	£ 1,860,387	Angus	£ 729,218
		Dundee City	696,768
		Perth and Kinross	434,401
Orkney Islands Area	£ 127,800	Orkney Islands	£ 127,800
Western Isles Area	£ 182,200	Western Isles	£ 182,200
Shetland Islands Area	£ 187,640	Shetland Islands	£ 187,640

EXPLANATORY NOTE

(This note is not part of the Order)

This Order makes provision for the valuation for the financial year 1990-91 of certain lands and heritages ("the prescribed class of lands and heritages") occupied by 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 (articles 6 to 8).

The Order also revokes the Water Undertakings (Rateable Values) (Scotland) Order 1985 (S.I. 1985/197).

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