SCOTTISH STATUTORY INSTRUMENTS

2000 No. 90

RATING AND VALUATION

The Water Undertakings (Rateable Values) (Scotland) Order 2000

Made - - - -	*20th March 2000*
Coming into force - -	*1st April 2000*

The Scottish Ministers, in exercise of the powers conferred upon them by sections 6, 35 and 37(1) of the Local Government (Scotland) Act 1975(**1**) and of all other powers enabling them in that behalf, and after consultation with such associations of local authorities, and of persons carrying on undertakings, as appeared to them to be concerned, and with such local authorities, persons, or associations of persons with whom consultation appeared to them to be desirable, all in accordance with section 6(4) of the said Act, hereby make the following Order, a draft of which has been laid before and has been approved by resolution of the Scottish Parliament:

Citation and commencement

1. This Order may be cited as the Water Undertakings (Rateable Values) (Scotland) Order 2000 and shall come into force on 1st April 2000.

Interpretation

2.—(1) In this Order–

"the 1975 Act" means the Local Government (Scotland) Act 1975;

"authority" means–

(a) the East Authority;

(b) the North Authority; and

(c) the West Authority;

"the East Authority" means the East of Scotland Water Authority;

(**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) was subsequently substituted by the Local Government Finance Act 1988 (c. 41), Schedule 12, paragraph 11 and amended by the Local Government Finance Act 1992 (c. 14), Schedule 13, paragraph 42; section 6(1A) was repealed by the Local Government etc. (Scotland) Act 1994, (c.39), Schedule 14; section 6(5A) and (8) was inserted by the Local Government etc. (Scotland) Act 1994, sections 160 and 157; section 37(1) contains a definition of "prescribed" which is relevant to the exercise of the powers under which this Order is made and which was amended by the Local Government Finance Act 1992, Schedule 13, paragraph 43(c). The functions of the Secretary of State were transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act 1998 (c. 46).

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

"the North Authority" means the North of Scotland Water Authority;

"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; and

"the West Authority" means the West of Scotland Water Authority.

(2) Any reference in this Order to–

(a) lands and heritages occupied by an 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 an authority and wholly or mainly used for the purposes of the undertaking for the supply of water carried on by that authority.

Aggregate amount of rateable values for financial years 2000-01 to 2004-05

4. For the purposes of section 6(1) of the 1975 Act, the aggregate amount of the rateable values of the prescribed class of lands and heritages–

(a) for the financial year 2000-01, is hereby prescribed as £30,200,000;

(b) for each of the following four financial years, shall be ascertained by adding together the amounts apportioned in respect of the lands and heritages within that class occupied by each authority for the year in question (calculated as provided for in article 5(2) below).

Apportionment of aggregate amount of rateable values among authorities

5.—(1) The aggregate amount referred to in article 4(a) above is hereby apportioned as–

(a) £9,800,000 in respect of lands and heritages occupied by the East Authority;

(b) £5,300,000 in respect of lands and heritages occupied by the North Authority; and

(c) £15,100,000 in respect of lands and heritages occupied by the West Authority.

(2) That part of the aggregate amount of the rateable values of the prescribed class of lands and heritages to be apportioned for each of the four financial years following the financial year 2000-01 in respect of the lands and heritages occupied by each authority shall be calculated in accordance with the formula–

$$A \times \left[1 + \frac{B - C}{2 \times C} \right]$$

where–

A is the apportioned amount for that authority for the financial year immediately prior to the financial year for which the calculation is being carried out;

B is the relevant adjusted volume of supply for the financial year ending 1 year before the beginning of the financial year for which the calculation is being carried out; and

C is the relevant adjusted volume of supply for the financial year ending 2 years before the beginning of the financial year for which the calculation is being carried out.

(3) In paragraph (2) above, "the relevant adjusted volume of supply" means the adjusted volume of supply for the authority and financial year in question and shall be calculated in accordance with the formula–

$$D + \left[\frac{1}{3}(E \times \frac{2}{3}F)\right] + \frac{1}{2}G + \frac{1}{6}H + \frac{1}{3}J + \frac{5}{6}K$$

where–

D is the number of megalitres of potable water produced by the authority, and supplied during that year for use;

E is the number of megalitres of potable water produced by the authority, and supplied during that year in bulk to another authority;

F is the number of megalitres of potable water received by the authority in bulk during that year;

G is the number of megalitres of non-potable water produced by the authority, and supplied during that year for use;

H is the number of megalitres of non-potable water produced by the authority, and supplied during that year in bulk to another authority;

J is the number of megalitres of non-potable water received by the authority in bulk, and supplied during that year, as non-potable water, for use; and

K is the number of megalitres of non-potable water received during that year by the authority in bulk for treatment and supply, as potable water, for use.

(4) Any reference in paragraph (3) above to the supply of water in bulk is a reference to a supply taken by an authority for augmenting or constituting the supply to be given by it.

Apportionment of aggregate amount of rateable values among local authorities

6.—(1) For the purposes of section 6(2) of the 1975 Act, the aggregate amount of the rateable values of the prescribed class of lands and heritages for the financial year 2000-01 which is prescribed byarticle 4(a) above shall–

(a) in respect of such lands and heritages as are occupied by the East Authority, be apportioned among the local authorities specified in column 1 of Schedule 1 to this Order in the amount shown opposite the name of each such local authority in column 2 of that Schedule;

(b) in respect of such lands and heritages as are occupied by the North Authority, be apportioned among the local authorities specified in column 1 of that Schedule in the amount shown opposite the name of each such local authority in column 3 of that Schedule; and

(c) in respect of such lands and heritages as are occupied by the West Authority, be apportioned among the local authorities specified in column 1 of that Schedule in the amount shown opposite the name of each such local authority in column 4 of that Schedule.

(2) For those purposes, the aggregate amount of the rateable values of the prescribed class of lands and heritages for each of the four financial years following the financial year 2000-01 (ascertained in accordance with article 4(b) above) shall–

(a) in respect of such lands and heritages as are occupied by the East Authority, be apportioned among the local authorities specified in column 1 of Schedule 2 to this Order in accordance with the formula–

$$L \times \frac{M}{1{,}000{,}000}$$

where–

L is the apportioned amount for the East Authority for the financial year in question; and

M is the figure shown in column 2 of that Schedule opposite the name of the local authority in question;

(b) in respect of such lands and heritages as are occupied by the North Authority, be apportioned among the local authorities specified in column 1 of Schedule 2 to this Order in accordance with the formula–

$$N \times \frac{P}{1{,}000{,}000}$$

where–

N is the apportioned amount for the North Authority for the financial year in question; and

P is the figure shown in column 3 of that Schedule opposite the name of the local authority in question; and

(c) in respect of such lands and heritages as are occupied by the West Authority, be apportioned among the local authorities specified in column 1 of Schedule 2 to this Order in accordance with the formula–

$$Q \times \frac{R}{1{,}000{,}000}$$

where–

Q is the apportioned amount for the West Authority for the financial year in question; and

R is the figure shown in column 4 of that Schedule opposite the name of the local authority in question.

Amendment of enactments

7. The following amendments shall be made to the enactments specified in articles 8 and 9 below in their relation to the valuation of the prescribed class of lands and heritages for the financial year 2000-01 and the four following financial years.

8. In section 6(1) of the Valuation and Rating (Scotland) Act 1956(**2**), after the words "this Act", there shall be inserted the words "and to any Order made by the Scottish Ministers under section 6 of the Local Government (Scotland) Act 1975".

9.—(1) Section 2(1)(c) of the 1975 Act(**3**) shall be amended by inserting at the end the following:–

(**2**) 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.
(**3**) Section 2(1)(c)(i) was repealed by the Local Government and Rating Act 1997 (c. 29), Schedule 4.