Land Drainage Act 1961

1961 CHAPTER 48

PART II

MISCELLANEOUS PROVISIONS AS TO LAND DRAINAGE AND DRAINAGE BOARDS

Amendments of Act of 1930

22   Drainage rates-basis of assessment

—((1) The following provisions of this section shall have effect with respect to any drainage rate made for a period beginning after the end of March, nineteen hundred and sixty-three.

(2) Subsection (4) of section twenty-four of the Act of 1930 (which provides for the assessment of drainage rates on the annual value of agricultural land and one-third of the annual value of other land) shall have effect as if paragraph (a) thereof referred to agricultural buildings (as defined in subsection (2) of section two of the Rating and Valuation (Apportionment) Act, 1928) as well as to agricultural land.

(3) Where a drainage board have demanded a drainage rate in respect of any land the annual value of which for the purposes of the drainage rate has been ascertained in accordance with the Drainage Rates Act, 1958, then, if—

(a)   the land is, forms part of, or comprises land whose annual value for the purposes of income tax under Schedule A has been ascertained by reference to any rent fixed by an agreement commencing after the end of March, nineteen hundred and forty-six; and

(b)   the owner and occupier or either of them, by notice in writing served on the board within twenty-eight days of the date on which the demand is made or such further time as the drainage board may allow, claim that the annual value of the land for the purposes of the drainage rate shall be determined by the board under this subsection;

the annual value of the land for the purposes of the drainage rate and any subsequent drainage rate shall be such value as may be determined by the board, having regard to the annual values of comparable land in their district, other than those ascertained as

2

Land Drainage Act 1961 (c. 48)
Part II – Miscellaneous Provisions as to Land Drainage and Drainage Boards
Document Generated: 2023-09-21

mentioned in paragraph (a) of this subsection ; and subsection (3) of section twenty-nine of the Act of 1930 (which provides for an appeal against a determination under subsection (2) of that section) shall extend to any determination made under this subsection.

(4) Subsection (4) of section twenty-four of the Act of 1930 and the Drainage Rates Act, 1958, shall not apply in the case of land for which a rateable value is shown in the valuation list for the time being in force; but in the case of any such land—

    (a)   the value on which any drainage rate is assessed shall be one-third of the rateable value so shown; and

    (b)   the amount per pound at which a drainage rate is so assessed shall be determined in accordance with section twenty-three of this Act.

(5) Where, after an assessment to a drainage rate has been made in respect of any land in accordance with subsection (4) of this section, the rateable value shown in the valuation list for that land is altered and the alteration has effect for the whole of the period for which the rate is made, the rate shall be amended accordingly, and the amendment shall have effect from the beginning of that period and shall be treated for the purposes of the Act of 1930 as an amendment made in pursuance of section twenty-eight of that Act.

(6) Subsection (6) of section twenty-four of the Act of 1930 (which provides for differential rating) shall have effect as if the references to the amount per pound of annual value included references to the amount per pound of the value specified in paragraph (a) of subsection (4) of this section ; and any order under the said subsection (6) determining the relative amount per pound of one only of those values shall have effect as if it made also corresponding provision with respect to the other.

(7) References in this section to the rateable value of any land shall be construed, where that value differs from the net annual value, as referring to the net annual value.

(8) The reference in section twenty-eight of the Act of 1930 (which relates to amendments in a rate) to the provisions of Part IV of that Act shall be construed as including a reference to the provisions of this section.