

SCHEDULES

SCHEDULE 4

VALUATION OF WATER HEREDITAMENTS OF STATUTORY WATER UNDERTAKING.

Modifications in cases of new undertakings, amalgamations etc.

- 9 (1) The provisions of this paragraph shall have effect as respects cases where a statutory water undertaking is changed (by acquisition, merger or division) into part or the whole of one or more other such undertakings (hereafter in this paragraph referred to as " new undertakings ")
- (2) Where new valuation lists come into force at the same time as the change, then in determining the cumulo-value for the purposes of those lists—
- (a) paragraph 1(3) to (6) of this Schedule shall be applied separately to the previous cumulo-values for each of the undertakings comprised in a new undertaking;
 - (b) where a new undertaking consists of or comprises a part of an undertaking, the said paragraph 1(3) to (6) shall first be applied to the whole of that undertaking and the resulting cumulo-value shall be divided between the parts of the undertaking;
 - (c) in any case, the cumulo-value for a new undertaking shall be the aggregate of the sums determined for the undertakings or parts of undertakings comprised in the new undertaking after the application of the said paragraph 1(3) to (6) and any division in accordance with paragraph (b) of this sub-paragraph.
- (3) Where the change takes place during the currency of any valuation lists, the following provisions shall have effect for the period between the change and the coming into force of the first new valuation lists to come into force after the change:—
- (a) for the year in which the change takes place the rateable values of hereditaments which on the change become water hereditaments of a new undertaking shall be the same as they were before the change, the rateable value of any water hereditament of a new undertaking which is part of a hereditament which before the change was a water hereditament of another undertaking being ascertained by the Commissioners by apportionment;
 - (b) for any subsequent year the rateable values of water hereditaments of a new undertaking shall be such as the Commissioners may determine to be appropriate having regard to the cumulo-values for the undertakings wholly or partly comprised in the new undertaking ;
 - (c) without prejudice to the generality of paragraph (a) of this sub-paragraph, no alteration shall be made under paragraph 4 of this Schedule as respects water hereditaments of a new undertaking so as to affect the rateable values of such hereditaments for the year in which the change took place;
 - (d) in the application of paragraph 3 of this Schedule (for any subsequent year) as respects any period of years ending after the change—

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- (i) the undertakers carrying on a new undertaking shall be treated as having had in periods beginning before the change a yearly average supply ascertained by reference to the yearly average supplies of the undertakers carrying on the undertakings wholly or partly comprised in the new undertaking ; and
 - (ii) the cumulo-value of a new undertaking shall be taken to be an amount ascertained by the Commissioners as that which appears to them appropriate having regard to the said cumulo-values ;
- and in determining the cumulo-value for a new undertaking for the purposes of the first new valuation lists coming into force after the time of the change, the Commissioners shall ascertain the amount which appears to them appropriate to be treated as the cumulo-value for the new undertaking for the purposes of the previous lists and as the yearly average supply of the new undertaking for any relevant period and shall proceed accordingly.
- (4) For the purpose of giving effect—
- (a) to any determination under sub-paragraph (3)(b) of this paragraph; or
 - (b) to any determination of the cumulo-value for a new undertaking for the purposes of the first new valuation lists coming into force after the time of the change where the lists have already been transmitted to rating authorities, such alterations shall be made in valuation lists (without any proposal) as the valuation officer may direct, and if the lists have come into force they shall be deemed always to have had effect subject to those alterations.
- (5) If at the time of the change any undertaking wholly or partly comprised in a new undertaking has not given any certificate required by paragraph 7(3) of this Schedule, it shall be the duty of the new undertaking to give the certificate, and paragraph 7(4) of this Schedule shall apply accordingly.
- (6) For the purposes of the foregoing provisions of this paragraph, the Commissioners shall make such aggregations or apportionments, or both, of cumulo-values and of amounts of water certified as supplied as the case may require, but before making any aggregation or apportionment of amounts of water certified as supplied the Commissioners shall hold such consultations as appear to them appropriate.
- 10 (1) Where an undertaking for the supply of water, not being a statutory water undertaking—
- (a) is acquired by statutory water undertakers, with or without a statutory water undertaking being acquired by them at the same time, or is merged with one or more undertakings for the supply of water of which at least one is a statutory water undertaking; or
 - (b) becomes a statutory water undertaking,
- the Minister may by order direct that paragraph 9 of this Schedule if not otherwise applicable shall apply, but subject to such modifications as may be specified in the order, and if otherwise applicable shall apply subject to such modifications as may be so specified, or the Minister may by order direct that hereditaments occupied for the purposes of the acquiring undertakers, the undertaking created by the merger or the new statutory undertaking, as the case may be, shall be valued for rating purposes in such other manner as may be specified by the order.
- (2) An order under this paragraph providing for valuation in any such other manner as aforesaid may apply, restrict or modify the provisions of Part V of this Act relating

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to proposals for alterations of valuation lists and to appeals in connection with such lists and to the withholding of rates where proposals are pending.

- (3) An order under this paragraph may be made with respect to undertakings generally or any specified description of undertakings, or with respect to a particular undertaking, and may make different provision for hereditaments of different descriptions.
- (4) Any order under this paragraph shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- 11 (1) Where—
- (a) the first calendar year during the whole of which the under takers carrying on a statutory water undertaking supply water (hereinafter referred to as "the initial year ") is or was later than the year 1959 ; and
 - (b) the undertaking is not and has not been such a new undertaking as is referred to in paragraph 9(1) of this Schedule or an undertaking as respects which an order may be or might have been made under paragraph 10 thereof,
- the undertakers shall certify to the Commissioners that the undertaking is one to which this paragraph applies and the following provisions of this paragraph shall have effect.
- (2) For the purposes of valuation lists coming into force in a calendar year earlier than the tenth after the initial year—
- (a) the rateable values of water hereditaments of the under taking shall not be ascertained in accordance with paragraphs 1 and 2 of this Schedule but by apportioning the cumulo-value for the undertaking for the year, as hereinafter determined, among rating districts in which water hereditaments of the undertaking are situated ; and
 - (b) no variation of those rateable values shall be made under paragraph 4 of this Schedule ;
- and in the application of the said paragraphs to any other undertaking in any such case the first-mentioned undertaking shall be disregarded for all purposes.
- (3) The cumulo-value for the undertaking for any year during the currency of valuation lists coming into force as aforesaid shall be the amount obtainell by multiplying the aggregate of the cumulo-values for all statutory water undertakings in England and Wales for which such values fall to be determined under paragraph 1 of this Schedule, being the values determined for the purposes of the valuation lists current during that year, by the amount of water hereinafter mentioned, and dividing the product by the yearly average supply of all such undertakings in the basic period for those lists.
- (4) For any such year not later than the ninth of the years in which the undertakers fall to be rated the said amount of water is the amount of water supplied by the undertakers in the period specified in relation to the year in question in the following table, reduced, where that period exceeds twelve months, in the proportion which twelve months bears to that period or increased, where the undertaking was operating during a part only of that period, in the proportion which the whole period bears to that part.

TABLE

<i>Year</i>	<i>Period of supply</i>
First.	The first year.

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<i>Year</i>	<i>Period of supply</i>
Second to fifth.	The twelve months ending with December in the year for which the period is being determined.
Sixth to ninth.	The period beginning with the end of December last before the beginning of the fifth year and ending with December in the year for which the period is being determined.

- (5) For the tenth, eleventh and any subsequent such year the said amount is one-fifth of the amount of water supplied by the undertakers over the period of five calendar years ending next before the beginning of the year in question.
- (6) If during the whole or any part of any period mentioned in sub-paragraph (4) or (5) of this paragraph the undertakers were giving or receiving a supply of water in bulk, or both, the amount of water supplied over the period shall be treated as reduced by one-half of the amount of the supply or supplies in bulk.
- (7) If during the whole or any part of any such period as aforesaid the undertakers were giving a supply of non-potable water otherwise than in bulk, the amount of water supplied over the period shall be treated as reduced by one-half of the amount of non-potable water so supplied by them.
- (8) It shall be the duty of the undertakers, enforceable by mandamus at the instance of the Commissioners—
- (a) for the twelve months or each twelve months of any of the periods mentioned in sub-paragraph (4) or (5) of this paragraph to furnish to the Commissioners, not later than the end of June last before the beginning of that twelve months (or, where the undertaking had not then begun to operate, as soon as may be after it so began), a provisional estimate, to the nearest hundred thousand gallons, of the amount of water expected to be supplied by the undertakers during those twelve months and of the amount of any supply in bulk expected to be given or taken by them during those twelve months;
 - (b) not later than six months after the end of any such twelve months as aforesaid, to estimate and certify to the Commissioners, to the nearest hundred thousand gallons, any such amount as aforesaid ;
 - (c) to show separately (to the nearest hundred thousand gallons), in any such provisional estimate or certificate as aforesaid, any amount of non-potable water supplied by the undertakers otherwise than in bulk;
- and the provisional estimate furnished under paragraph (a) of this sub-paragraph for the twelve months or the first twelve months therein referred to shall include a statement of the date on which the undertaking began to operate or, if it has not begun to operate when the estimate is furnished, of the date on which it is expected to begin to operate, and in the latter case the estimate under paragraph (b) of this sub-paragraph shall include a statement of the date on which the undertaking began to operate.
- (9) Cumulo-values under this paragraph shall in the first place be determined in accordance with the said provisional estimates, in so far as estimates under sub-paragraph (8)(b) of this paragraph are not available; and the valuation officer, in any year in which he does not transmit new valuation lists, shall notify to

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rating authorities before the end of December the amounts of the rateable values apportioned to rating districts under this paragraph for the following year, and on or as soon as may be after the beginning of the said following year shall give directions for the alteration of the valuation lists accordingly without any proposal.

- (10) The functions conferred on a valuation officer by sub-paragraph (9) of this paragraph shall not be exercisable in respect of an undertaking where the following year mentioned in that sub-paragraph is the first year in which the undertaking operates or where it is the second such year and, by reason of the lateness of the time by which the undertakers furnish provisional estimates, it is not practicable for the valuation officer to ascertain what alterations of valuation lists are required for water hereditaments of the undertaking for that year ; but in the case of any such year (including any such year which is the first for which new valuation lists are in force) the valuation officer shall as soon as may be give directions for such entries or alterations to be made in valuation lists, without any proposal, as the case may require, and the entries or alterations shall have effect as from the beginning of the year in question.
- (11) Cumulo-values under this paragraph shall be finally determined in accordance with the amounts certified under sub-paragraph (8)(b) of this paragraph, and any entry in a valuation list made on the basis of provisional estimates shall be corrected, on a direction given by the valuation officer and without any proposal, so as to conform with the cumulo-values as finally determined ; and any such correction shall have effect as from the beginning of the year to which it relates.
- (12) In the application of this Schedule to the valuation of hereditaments in accordance with this paragraph—
- (a) paragraphs 3(4) and 4(3) shall not apply;
 - (b) for the reference in paragraph 5(1) to paragraph 1 there shall be substituted a reference to this paragraph;
 - (c) for the reference in paragraph 5(2) to paragraph 2, there shall be substituted a reference to sub-paragraph (2)(a) of this paragraph ;
 - (d) the following provision shall have effect in substitution for paragraph 6(4), that is to say, that not later than five months before the beginning of any year for which this paragraph applies the Commissioners shall furnish to the undertakers and to the rating authorities concerned the particulars required by the Commissioners for determining the cumulo-value for the undertaking for the year and also particulars of the manner in which the cumulo-value is to be apportioned among rating districts.
- (13) In determining the cumulo-value for the undertaking for the purposes of the first new valuation lists to come into force in a calendar year later than the ninth after the initial year, paragraph 1 of this Schedule shall apply with the substitution for references to the previous cumulo-value of references to the latest cumulo-value as finally determined under the foregoing provisions of this paragraph and as if sub-paragraphs (3) and (4) of the said paragraph 1 were omitted.