



Environment Act 2021

2021 CHAPTER 30

PART 5

WATER

Land drainage

96 Valuation of agricultural land in drainage district: England and Wales

- (1) The Land Drainage Act 1991 is amended as follows.
- (2) In section 41 (rates charged by reference to annual value of agricultural land and buildings), in subsection (2), at the end insert—

“This is subject to section 41A below.”
- (3) After section 41 insert—

“41A Alternative method of calculating annual value of agricultural land and buildings

- (1) The appropriate national authority may by regulations make provision for the annual value of each chargeable property in an internal drainage district to be determined for the purposes of this Chapter by the drainage board for that district in accordance with the regulations.

Any determination made under the regulations is subject to sections 43 and 44 below.

- (2) In this section “the appropriate national authority” means—
 - (a) in the case of any English internal drainage district, the Secretary of State;
 - (b) in the case of any Welsh internal drainage district, the Welsh Ministers.

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- (3) Regulations under subsection (1) may, in particular, make provision—
- (a) about the date by which a drainage board are to determine the annual value of each chargeable property in their internal drainage district;
 - (b) about methods to be applied, or factors to be taken into account, in determining the annual value of a chargeable property;
 - (c) for the annual value of a chargeable property to be determined on the basis of estimates, assumptions or averages;
 - (d) for the annual value of a chargeable property to be determined by reference to such time or times as may be specified in the regulations;
 - (e) for the annual value of a chargeable property to be determined by reference to the value shown for the time being in a list or register prepared for the purposes of another enactment;
 - (f) for the annual value of a chargeable property to be determined by reference to the amount payable under a hypothetical transaction involving the property;
 - (g) for determining the annual value of a chargeable property which is only partly within the internal drainage district in question;
 - (h) for the making of adjustments to what would otherwise be determined to be the annual value of a chargeable property;
 - (i) for the determination of the annual value of a chargeable property to be made on behalf of a drainage board by a person, or a person of a description, specified in the regulations;
 - (j) about the appointment by the drainage board of such a person.
- (4) Provision made by virtue of subsection (3)(f) may, in particular, include provision as to—
- (a) the assumptions to be made about—
 - (i) the date of the transaction;
 - (ii) the nature of the transaction;
 - (iii) the characteristics of the parties to the transaction;
 - (iv) the characteristics of the property;
 - (v) the terms of the transaction;
 - (b) any matters relating to the chargeable property which are to be taken into account or disregarded;
 - (c) any matters relating to comparable transactions which are to be taken into account or disregarded.
- (5) Regulations under subsection (1) may make provision which—
- (a) applies to a drainage board which have determined the annual values of the chargeable properties in their internal drainage district for the purposes of this Chapter under the regulations (regardless of whether any of those determinations has been replaced under section 43 below or altered on appeal under section 46 below), and
 - (b) requires the drainage board to make further determinations of those values for those purposes in accordance with the regulations at such times or at the end of such periods as may be specified in the regulations.
- (6) Provision made by virtue of subsection (5) may, in particular—

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- (a) make provision in relation to such a further determination which is the same as or similar to that made in relation to an initial determination, or
 - (b) apply provision in the regulations relating to an initial determination to a further determination, with or without modifications.
 - (7) Regulations made by the Secretary of State under subsection (1) may apply in relation to—
 - (a) English drainage boards specified in the regulations;
 - (b) English drainage boards of a description specified in the regulations;
 - (c) all English drainage boards.
 - (8) Regulations made by the Welsh Ministers under subsection (1) may apply in relation to—
 - (a) Welsh drainage boards specified in the regulations;
 - (b) Welsh drainage boards of a description specified in the regulations;
 - (c) all Welsh drainage boards.
 - (9) Provision made by virtue of subsection (7) or (8) may, in particular, include provision for an internal drainage board—
 - (a) to elect that the regulations are to apply to them, and
 - (b) to make such an election in accordance with the procedure specified in the regulations.
 - (10) Regulations under subsection (1) may—
 - (a) make different provision for different cases, including different provision in relation to different circumstances or different descriptions of drainage board or of land;
 - (b) make such incidental, supplementary, consequential, transitional, transitory or saving provision as the appropriate national authority considers appropriate.
 - (11) Provision made by virtue of subsection (10)(b) may include provision which amends or repeals any provision of this Act.
 - (12) Before making regulations under subsection (1) the appropriate national authority must consult such persons (if any) as the authority considers appropriate having regard to the extent to which the regulations are, in the view of the authority, likely to affect the valuation of any chargeable properties.
 - (13) Regulations may not be made under subsection (1) by the Secretary of State unless a draft of the instrument containing the regulations has been laid before, and approved by a resolution of, each House of Parliament.
 - (14) Regulations may not be made under subsection (1) by the Welsh Ministers unless a draft of the instrument containing the regulations has been laid before, and approved by a resolution of, Senedd Cymru.”
- (4) In section 42 (determination of annual value)—
- (a) in subsection (4) after “under this section” insert “or under regulations under section 41A(1) above”;

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- (b) in subsection (5) after “subsections (1) and (2) above” insert “or under regulations under section 41A above”.
- (5) In section 44 (effect of determinations under section 43) in each of subsections (2) and (3) after “Subject to” insert “regulations under section 41A above and to”.
- (6) In section 45 (appeals against determinations of annual value)—
 - (a) in subsection (1) after “determination under” insert “regulations under section 41A above or a determination under”;
 - (b) in subsection (3)(b) after “determination under” insert “regulations under section 41A above or a fresh determination under”;
 - (c) in subsection (7) after “determination under” insert “regulations under section 41A above or a determination under”.
- (7) In section 46 (hearing and determination of appeals under section 45) in each of subsections (2)(a), (3), (4), (5), (6), (7) and (8) after “determination under” insert “regulations under section 41A above or a determination under”.
- (8) In section 65(2) (regulations) after “section 37A(6) and (7),” insert “section 41A(13) and (14) and”.

Commencement Information

- I1** S. 96 not in force at Royal Assent, see [s. 147\(3\)\(4\)](#)
- I2** [S. 96](#) in force at 29.9.2022 for specified purposes by [S.I. 2022/988, reg. 2\(b\)](#)

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