

1985 No. 194 (S.13)
RATING AND VALUATION
**The British Waterways Board (Rateable Values)
(Scotland) Order 1985**

Laid before Parliament in draft

Made - - - - - 13th February 1985

Coming into Operation 14th February 1985

In exercise of the powers conferred on me by sections 6 and 35 of the Local Government (Scotland) Act 1975(a) and of all other powers enabling me in that behalf, and after consultation with such associations of local authorities, and of persons carrying on undertakings, as appeared to me to be concerned and with such local authority, person or association of persons with whom consultation appeared to me to be desirable, I hereby make 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 British Waterways Board (Rateable Values) (Scotland) Order 1985 and shall come into operation on the day after the day on which it is made.

Interpretation

2.—(1) In this order, unless the context otherwise requires—

- “the Act of 1975” means the Local Government (Scotland) Act 1975;
- “the Assessor” means the Assessor of Public Undertakings (Scotland);
- “the Board” means the British Waterways Board;
- “commercial waterway” has the same meaning as in section 104 of the Transport Act 1968(b);
- “the Index” means the figure for the Index of Retail Prices for All Items published by the Secretary of State;
- “local authority” means a regional or district council;
- “rating area” means the area of a district council;

(a) 1975 c. 30; section 6 was substituted by the Local Government (Scotland) Act 1978 (c. 4), section 1.

(b) 1968 c. 73.

“relevant year” means the year in respect of which the rateable value of lands and heritages occupied by the Board is prescribed by or, as the case may be, determined in accordance with this order;

“remainder waterway” means a waterway in the classification described in section 104(1)(c) of the Transport Act 1968;

“the Valuation Acts” means the Lands Valuation (Scotland) Act 1854(a), the Acts amending that Act and any other Act relating to valuation;

and other words and expressions have the same meaning as in the Valuation Acts.

(2) Any reference in this order to a numbered article shall be construed as a reference to the article bearing that number in this order.

Aggregate amount of rateable values

3.—(1) The aggregate amount of the rateable values of the lands and heritages occupied by the Board in Scotland and to which paragraph 2 of Schedule 1 to the Act of 1975(b) applies shall be—

(a) for the year 1985–86 £19,700; and

(b) for the year 1986–87 and subsequent years the aggregate amount of the rateable values of the said lands and heritages for the year immediately preceding the relevant year adjusted in accordance with the following formula, namely:—

$$£X \times \left(1 + \frac{(a-b)}{2b} \right)$$

£X being the aggregate amount of the rateable values for the year immediately preceding the relevant year;

a being the Board’s gross receipts in the year 2 years prior to the relevant year divided by the Index for September of that year;

b being the Board’s gross receipts in the year 3 years prior to the relevant year divided by the Index for September of that year.

(2) For the purposes of this article “the Board’s gross receipts” shall be taken to be the aggregate of the receipts by way of revenue, included or to be included in the accounts of the Board, in respect of its waterway undertaking in Scotland with the exception of revenue derived in respect of lands and heritages which are rated separately from the lands and heritages for which rateable values are prescribed or determined in accordance with this order, as certified by the Board.

Apportionment of rateable value

4.—(1) Out of the aggregate amount of rateable values prescribed by or, as the case may be, determined in accordance with article 3, a rateable value of £150 shall be allocated to each rating area in which there is situated any part of any remainder waterway.

(a) 1854 c. 91.

(b) Paragraphs 1 to 4 of Schedule 1 were substituted by the Local Government (Scotland) Act 1978, section 2.

(2) The remainder, after making the allocation prescribed in paragraph 1 of this article, of the aggregate amount of rateable values prescribed by, or as the case may be, determined in accordance with article 3 shall be apportioned among rating areas according to the proportions which the relevant receipts in the respective rating areas bear to the aggregate of the relevant receipts in all rating areas.

(3) For the purposes of this article “the relevant receipts” shall be taken to be the aggregate of receipts by way of revenue, included or to be included in the accounts of the Board, in respect of usage of the commercial waterways in any rating area, in the year 2 years prior to the relevant year, provided that where a commercial waterway is situated in more than one rating area revenue in respect of its usage shall be apportioned equally among the rating areas in which it is situated; and such aggregate shall be estimated by the Board for each rating area on the basis of the best information available to the Board.

Supplementary provisions

5. The Assessor shall—

- (a) apportion, in accordance with article 4, the aggregate amount of the rateable values prescribed by article 3 for the year 1985–86 and determine and apportion, in accordance with articles 3 and 4, the aggregate amount of the rateable values for any other relevant year;
- (b) transmit to each local authority, within 14 days of the coming into operation of this order, a copy of so much of any proposed direction to a local assessor to enter lands and heritages in the valuation roll as relates to the valuation for the year 1985–86 of lands and heritages in its area, to which this order relates;
- (c) transmit to the Board, within 14 days of the coming into operation of this order, a copy of so much of any proposed direction to a local assessor to enter lands and heritages in the valuation roll as relates to the valuation for the year 1985–86 of lands and heritages of the Board in Scotland to which this order relates.

6.—(1) A local authority may within 28 days of the coming into operation of this order make representations to the Assessor about the rateable value apportioned to its area for the year 1985–86.

(2) The Board may within 28 days of the coming into operation of this order make representations to the Assessor about the rateable value for the year 1985–86 apportioned to any rating area in which lands and heritages of the Board are situated.

Amendment of enactments

7.—(1)(a) The exercise of the duties laid on the Assessor by article 5(a) shall be deemed to be a valuation of lands and heritages under subsection (1) of section 5 of the Act of 1975;

(b) subsection (4) of the said section 5 shall not apply and the effective date of an entry in the valuation roll, made in pursuance of a direction under subsection (2) of the said section, of a rateable value apportioned under article 4 shall be the 1st April of the relevant year.

(2) Section 24 of the Lands Valuation (Scotland) Act 1854 shall apply in relation to valuations for the year 1985–86 as if the requirement for the Assessor to copy to the Board so much of any direction to a local assessor as concerns the lands and heritages of the Board were deleted.

(3) In the Water (Scotland) Act 1980(a)—

(a) in section 40(5)(a) the words “(1)(b) and (c)” shall be deleted and before the word “rail” there shall be inserted the word “waterway,”; and

(b) section 46 so far as it relates to premises of the Board in Scotland shall cease to have effect in respect of any year subsequent to 1984–85.

(4) Section 17(4C) of the Local Government (Scotland) Act 1966(b) shall apply for the year 1985–86 and subsequent years as if the words “(1)(b) and (c)” were deleted.

(5) In its application to lands and heritages occupied by the Board in Scotland section 87(1) of the Local Government Act 1948(c) shall apply for the year 1985–86 and subsequent years with the substitution for “non rateable purposes” of the words “purposes specified in paragraph 2(1)(a) of Schedule 1 to the Local Government (Scotland) Act 1975”, and sub-paragraph (a) shall cease to have effect.

(6) In its application to any premises in Scotland occupied wholly or partly for the purposes of a subsidiary of the Board, section 162 of the Transport Act 1968(d) shall apply for the year 1985–86 and subsequent years with the substitution for any reference to “non-rateable purposes” within the meaning of section 86(2) of the Local Government Act 1948, however expressed, of a reference to “purposes specified in paragraph 2(1)(a) of Schedule 1 to the Local Government (Scotland) Act 1975”.

Repeals

8. The enactments specified in the Schedule to this order so far as they relate to the Board in Scotland are hereby repealed to the extent specified in the third column of the Schedule in respect of any year subsequent to 1984–85.

New St Andrew’s House,
Edinburgh.
13th February 1985.

George Younger,
One of Her Majesty’s Principal
Secretaries of State.

(a) 1980 c. 45.

(b) 1966 c. 51; section 17(4C) was inserted by S.I. 1978/1174.

(c) 1948 c. 26.

(d) 1968 c. 73.

Article 8

SCHEDULE

| Chapter | Short title | Extent of repeal |
|------------|--------------------------------------|---|
| 1948 c. 26 | Local Government Act 1948 | Sections 85, 86, 105, 109 and 110 |
| 1966 c. 51 | Local Government (Scotland) Act 1966 | Section 18 except subsections (3) and (4) |

EXPLANATORY NOTE

(This Note is not part of the Order.)

This order prescribes the aggregate rateable values of the lands and heritages comprising the operational undertaking of the British Waterways Board in Scotland for the year 1985-86 and the method by which the aggregate rateable values for subsequent years are to be determined (Article 3). It also specifies the manner in which the aggregate rateable values are to be apportioned among rating areas (Article 4). The order makes consequential amendments to and repeals of other enactments, to take account of the fact that these operational lands and heritages will cease to be exempt from rates (Articles 7 and 8).

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