

ENVIRONMENT (WALES) ACT 2016

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 7 – Miscellaneous

Section 83 - Valuation of non-agricultural land for apportionment of drainage expenses

310. The expenses of an IDB that are not covered by grant funding are met partly by drainage rates payable by occupiers of agricultural land in its district, and partly by special levies issued to relevant local authorities (who must include the levies in their Council Tax budgets). The proportions of an IDB's expenditure that are met from drainage rates and special levies are determined by comparing the total value of the agricultural land in its district with the total value of the non-agricultural land.
311. For agricultural land, Chapter 2 of Part 4 of the LDA 1991 sets out the valuation methodology that must be used for these purposes. For non-agricultural land, section 37(5) provides that if the land was included on a rating or valuation list in 1990 its value is to be calculated by reference to the value shown on that list.
312. [Section 37\(5\)](#) is out of date and some of the lists to which it refers are no longer available. Section 83 of the Act amends section 37 to replace subsection (5) with new provisions for Wales about the valuation of non-agricultural land.
313. They provide the Welsh Ministers with powers to bring forward regulations to set out new arrangements for determining the value of non-agricultural land used in the calculation of drainage rates and special levies.