
SCOTTISH STATUTORY INSTRUMENTS

2000 No. 88

RATING AND VALUATION

The Electricity Lands (Rateable Values) (Scotland) Order 2000

Made - - - - *20th March 2000*

Coming into force - - *1st April 2000*

The Scottish Ministers, in exercise of the powers conferred upon them by sections 6, 35 and 37(1) of the Local Government (Scotland) Act 1975(1) and of all other powers enabling them in that behalf, and after consultation with such associations of local authorities, and of persons carrying on undertakings, as appeared to them to be concerned, and with such local authorities, persons, or associations of persons with whom consultation appeared to them to be desirable, all in accordance with section 6(4) of the said Act, hereby make the following Order, a draft of which has been laid before and has been approved by resolution of the Scottish Parliament:

PART I
GENERAL

Citation and commencement

1. This Order may be cited as the Electricity Lands (Rateable Values) (Scotland) Order 2000 and shall come into force on 1st April 2000.

Interpretation

2.—(1) In this Order—

“the 1975 Act” means the Local Government (Scotland) Act 1975;

“a Company”—

(a) for the purposes of article 3(1)(a) and Part II of this Order means—

(1) 1975 c. 30; section 6(1) to (7) was substituted by the Local Government (Scotland) Act 1978 (c. 4), section 1, and section 6(1) was subsequently substituted by the Local Government Finance Act 1988 (c. 41), Schedule 12, paragraph 11 and amended by the Local Government Finance Act 1992 (c. 14), Schedule 13, paragraph 42; section 6(1A) was repealed by the Local Government etc. (Scotland) Act 1994 (c. 39), Schedule 14; section 6(5A) and (8) was inserted by the Local Government etc. (Scotland) Act 1994, sections 160 and 157; section 37(1) contains a definition of “prescribed” which is relevant to the exercise of the powers under which this Order is made and which was amended by the Local Government Finance Act 1992, Schedule 13, paragraph 43(c). The functions of the Secretary of State were transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act 1998 (c. 46).

- (i) Scottish Power UK plc;
 - (ii) Scottish and Southern Energy plc; or
 - (iii) British Energy Generation (UK) Limited; and
- (b) for the purposes of article 3(1)(b) and (c) and Parts III and IV this Order means–
- (i) Scottish Power UK plc; or
 - (ii) Scottish and Southern Energy plc;

“declared net capacity”, in relation to generating plant, means the highest generation of electricity at the generator terminals, which can be maintained indefinitely without causing damage to the plant, less so much of that generation as is consumed by the plant, expressed in megawatts to the nearest one hundredth part of a megawatt and calculated on the relevant assumption;

“distribution lands” means the class of lands and heritages prescribed for the purposes of section 6(1) of the 1975 Act in article 3(1)(b) of this Order;

“financial year” means the period of twelve months beginning with 1st April;

“generation lands” means the class of lands and heritages prescribed for the purposes of section 6(1) of the 1975 Act in article 3(1)(a) of this Order;

“generating plant” means plant which is used or available for use for the purposes of generating electricity;

“relevant assumption”–

- (a) in relation to generating plant the sole or primary source of energy for which is the burning of oil or coal, is that–
 - (i) the temperature of the water entering the cooling system is–
 - (a) 19 degrees Celsius, where the water is circulated on the lands and heritages for re-use in the cooling system; or
 - (b) 10 degrees Celsius in any other case; and
 - (ii) insofar as they affect the generating plant–
 - (a) the air temperature is 10 degrees Celsius; and
 - (b) the air pressure is 1013 millibars;
- (b) in relation to generating plant the sole or primary source of energy for which is wind power, is that the wind speed is sufficient to power the generating plant at its highest generation of electricity;
- (c) in relation to generating plant the sole or primary source of energy for which is water power, is that the water flow is sufficient to power the generating plant at its highest generation of electricity; and
- (d) in any other case, is the assumption specified in paragraph (a)(ii) above;

“transmission lands” means the class of lands and heritages prescribed for the purposes of section 6(1) of the 1975 Act in article 3(1)(c) of this Order.

(2) Any reference in this Order to–

- (a) lands and heritages occupied by a Company includes a reference to lands and heritages which, if unoccupied, are owned by a Company; and
- (b) lands and heritages used for any purpose includes a reference to lands and heritages which are unused but in relation to which it appears that, when next in use, they will be used for such a purpose.

Prescribed classes of lands and heritages

3.—(1) The following classes of lands and heritages are hereby prescribed for the purposes of section 6(1) of the 1975 Act, namely—

- (a) any lands and heritages in Scotland (other than lands and heritages referred to in paragraph (2) below) occupied by a Company and wholly or mainly used for the purposes of the generation of electricity or for ancillary purposes;
- (b) any lands and heritages in Scotland occupied by a Company and wholly or mainly used for the purposes of the distribution of electricity or for ancillary purposes; and
- (c) any lands and heritages in Scotland occupied by a Company and wholly or mainly used for the purposes of the transmission of electricity or for ancillary purposes.

(2) The lands and heritages referred to in paragraph (1)(a) above are lands and heritages falling within the class prescribed by article 3 of the Electricity Generators (Rateable Values) (Scotland) Order 2000(2).

PART II:

GENERATION LANDS

Aggregate amount of rateable values for financial years 2000-01 to 2004-05

4. For the purposes of section 6(1) of the 1975 Act, the aggregate amount of the rateable values of generation lands—

- (a) for the financial year 2000-01, is hereby prescribed as £72,253,000;
- (b) for each of the following four financial years, shall be ascertained by adding together the amounts apportioned in respect of generation lands occupied by each Company for the year in question (calculated as provided for in article 5(2) below).

Apportionment of aggregate amount of rateable values among Companies

5.—(1) The aggregate amount referred to in article 4(a) above is hereby apportioned as—

- (a) £28,245,000 in respect of generation lands occupied by Scottish Power UK plc;
- (b) £18,998,000 in respect of generation lands occupied by Scottish and Southern Energy plc; and
- (c) £25,010,000 in respect of generation lands occupied by British Energy Generation (UK) Limited.

(2) That part of the aggregate amount of the rateable values of generation lands to be apportioned for each of the four financial years following the financial year 2000-01 in respect of such lands occupied by each Company shall be calculated in accordance with the formula—

$$A \times \frac{B}{C}$$

where—

A is the apportioned amount for that Company for the financial year immediately prior to the year for which the calculation is being carried out;

B is the total declared net capacity of generating plant in or on generation lands occupied by that Company on the day falling 1 year before the beginning of the financial year for which the calculation is being carried out; and

C is the total declared net capacity of generating plant in or on lands so occupied on the day falling 2 years before the beginning of that year.

Apportionment of aggregate amount of rateable values among local authorities

6. For the purposes of section 6(2) of the 1975 Act, the aggregate amount of the rateable values of generation lands for each of the financial year 2000-01 and the four following financial years (ascertained in accordance with article 4 above) shall—

- (a) in respect of such generation lands as are occupied by Scottish Power UK plc, be apportioned among the local authorities specified in column 1 of Schedule 1 to this Order in accordance with the formula—

$$D \times \frac{E}{100,000}$$

where—

D is the apportioned amount for Scottish Power UK plc for the financial year in question; and

E is the figure shown in column 2 of that Schedule opposite the name of the local authority in question;

- (b) in respect of such generation lands as are occupied by Scottish and Southern Energy plc, be apportioned among the local authorities specified in column 1 of Schedule 1 to this Order in accordance with the formula—

$$F \times \frac{G}{100,000}$$

where—

F is the apportioned amount for Scottish and Southern Energy plc for the financial year in question; and

G is the figure shown in column 3 of that Schedule opposite the name of the local authority in question; and

- (c) in respect of such generation lands as are occupied by British Energy Generation (UK) Limited, be apportioned among the local authorities specified in column 1 of Schedule 1 to this Order in accordance with the formula—

$$H \times \frac{J}{100,000}$$

where—

H is the apportioned amount for British Energy Generation (UK) Limited for the financial year in question; and

J is the figure shown in column 4 of that Schedule opposite the name of the local authority in question.

PART III: DISTRIBUTION LANDS

Aggregate amount of rateable values for financial years 2000-01 to 2004-05

7. For the purposes of section 6(1) of the 1975 Act, the aggregate amount of the rateable values of distribution lands—

- (a) for the financial year 2000-01 is hereby prescribed as £73,110,000;
- (b) for each of the following four financial years, shall be ascertained by adding together the amounts apportioned in respect of distribution lands occupied by each Company for the year in question (calculated as provided for in article 8(2) below).

Apportionment of aggregate amount of rateable values between Companies

8.—(1) The aggregate amount referred to in article 7(a) above is hereby apportioned as—

- (a) £53,080,000 in respect of distribution lands occupied by Scottish Power UK plc; and
- (b) £20,030,000 in respect of distribution lands occupied by Scottish and Southern Energy plc.

(2) That part of the aggregate amount of the rateable values of distribution lands to be apportioned for each of the four financial years following the financial year 2000-01 in respect of such lands occupied by each Company shall be calculated in accordance with the formula—

$$A \times \frac{B}{C}$$

where—

A is the apportioned amount for that Company for the financial year immediately prior to the year for which the calculation is being carried out;

B is the estimated installed transformer capacity (measured in kilovoltamperes) of all the electricity transformation plant in Scotland occupied by that Company on the day falling 1 year before the beginning of the financial year for which the calculation is being carried out; and

C is the estimated installed transformer capacity (measured in kilovoltamperes) of all the electricity transformation plant in Scotland so occupied on the day falling 2 years before the beginning of that year.

Apportionment of aggregate amount of rateable values among local authorities

9. For the purposes of section 6(2) of the 1975 Act, the aggregate amount of the rateable values of distribution lands for each of the financial year 2000 01 and the four following financial years (ascertained in accordance with article 7 above) shall—

- (a) in respect of such distribution lands as are occupied by Scottish Power UK plc, be apportioned among the local authorities specified in column 1 of Schedule 2 of this Order in accordance with the formula—

$$D \times \frac{E}{1000}$$

where—

D is the apportioned amount for Scottish Power UK plc for the financial year in question; and

E is the figure shown in column 2 of that Schedule opposite the name of the local authority in question; and

- (b) in respect of such distribution lands as are occupied by Scottish and Southern Energy plc, be apportioned among the local authorities specified in column 1 of Schedule 2 to this Order in accordance with the formula—

$$F \times \frac{G}{1000}$$

where—

F is the apportioned amount for Scottish and Southern Energy plc for the financial year in question; and

G is the figure shown in column 3 of that Schedule opposite the name of the local authority in question.

PART IV:

TRANSMISSION LANDS

Aggregate amount of rateable values for financial years 2000-01 to 2004-05

10. For the purposes of section 6(1) of the 1975 Act, the aggregate amount of the rateable values of transmission lands—

- (a) for the financial year 2000-01, is hereby prescribed as £34,130,000;
- (b) for each of the following four financial years, shall be ascertained by adding together the amounts apportioned in respect of transmission lands occupied by each Company for the year in question (calculated as provided for in article 11(2) below).

Apportionment of aggregate amount of rateable values between Companies

11.—(1) The aggregate amount referred to in article 10(a) above is hereby apportioned as—

- (a) £26,700,000 in respect of transmission lands occupied by Scottish Power UK plc; and
- (b) £7,430,000 in respect of transmission lands occupied by Scottish and Southern Energy plc.

(2) That part of the aggregate amount of the rateable values of transmission lands to be apportioned for each of the four financial years following the financial year 2000-01 in respect of such lands occupied by each Company shall be calculated in accordance with the formula—

$$A \times \frac{B}{C}$$

where—

A is the apportioned amount for that Company for the financial year immediately prior to the year for which the calculation is being carried out;

B is the estimated number of circuit kilometres of main transmission line in Scotland occupied by that Company on the day falling 1 year before the beginning of the financial year for which the calculation is being carried out; and

C is the estimated number of circuit kilometres of main transmission line in Scotland so occupied on the day falling 2 years before the beginning of that year.

Appointment of aggregate amount of rateable values among local authorities

12. For the purposes of section 6(2) of the 1975 Act, the aggregate amount of the rateable values of transmission lands for each of the financial year 2000-01 and the four following financial years (ascertained in accordance with article 10 above) shall—

- (a) in respect of such transmission lands as are occupied by Scottish Power UK plc, be apportioned among the local authorities specified in column 1 of Schedule 3 to this Order in accordance with the formula—

$$D \times \frac{E}{1000}$$

where—

D is the apportioned amount for Scottish Power UK plc for the financial year in question; and

E is the figure shown in column 2 of that Schedule opposite the name of the local authority in question; and

- (b) in respect of such transmission lands as are occupied by Scottish and Southern Energy plc, be apportioned among the local authorities specified in column 1 of Schedule 3 to this Order in accordance with the formula—

$$F \times \frac{G}{1000}$$

where—

F is the apportioned amount for Scottish and Southern Energy plc for the financial year in question; and

G is the figure shown in column 3 of that Schedule opposite the name of the local authority in question.

PART V:

AMENDMENT OF ENACTMENTS

13. The following amendments shall be made to the enactments specified in articles 14 and 15 below in their relation to the valuation of the lands and heritages prescribed for the purposes of section 6(1) of the 1975 Act in article 3 of this Order for the financial year 2000-01 and the four following financial years.

14. In section 6(1) of the Valuation and Rating (Scotland) Act 1956(3), after the words “this Act”, there shall be inserted the words “and to any Order made by the Scottish Ministers under section 6 of the Local Government (Scotland) Act 1975”.

15.—(1) Section 2(1)(c) of the 1975 Act(4) shall be amended by inserting at the end the following:—

“(iii) upon their ceasing to be lands and heritages within one of the classes of lands and heritages prescribed in the Electricity Lands (Rateable Values) (Scotland) Order 2000 (hereinafter in this Act referred to as “the 2000 Order”);”.

(3) 1956 c. 60; section 6(1) was amended by the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47), Schedule 6 and the Local Government and Housing Act 1989 (c. 42), Schedule 6, paragraph 3.

(4) Section 2(1)(c)(i) was repealed by the Local Government and Rating Act 1997 (c. 29), Schedule 4.

(2) Section 2(1)(d) of that Act shall be amended by inserting after the words “lands and heritages” the following words:—

“(other than lands and heritages within one of the classes of lands and heritages prescribed in the 2000 Order)”.

(3) After paragraph (f) of section 2(1) of that Act there shall be inserted the following paragraph:—

“(ff) by entering therein, in relation to Scottish Power UK plc, Scottish and Southern Energy plc or British Energy Generation (UK) Limited, as the case may be, any lands and heritages within one of the classes of lands and heritages prescribed in the 2000 Order together with the rateable values determined and apportioned in accordance with that Order;”.

(4) In paragraph (a) of section 2(2) of that Act, after the words “sub-section (1)(a)” there shall be inserted the words “or (ff)”.

(5) In section 3(4) of that Act⁽⁵⁾, after the words “lands and heritages” where they appear for the first time, there shall be inserted the following:—

“(other than lands and heritages within one of the classes of lands and heritages prescribed in the 2000 Order)”.

Revocations

16. The following Orders are hereby revoked:—

- (a) the Electricity Distribution Lands (Rateable Values) (Scotland) Order 1995⁽⁶⁾;
- (b) the Electricity Generation Lands (Rateable Values) (Scotland) Order 1995⁽⁷⁾; and
- (c) the Electricity Transmission Lands (Rateable Values) (Scotland) Order 1995⁽⁸⁾.

St Andrew’s House, Edinburgh
20th March 2000

JACK McCONNELL
A member of the Scottish Executive

⁽⁵⁾ Section 3(4) was amended by the Local Government and Rating Act 1997, Schedule 3, paragraph 13(b).

⁽⁶⁾ S.I. 1995/373.

⁽⁷⁾ S.I. 1995/369.

⁽⁸⁾ S.I. 1995/370.

SCHEDULE 1

Article 6

Apportionment of aggregate amount of rateable values of generation lands for financial years 2000-01 to 2004-05

<i>(1)</i> <i>Local authority</i>	<i>(2)</i> <i>Apportioned amount – Scottish Power UK plc £</i>	<i>(3)</i> <i>Apportioned amount – Scottish and Southern Energy plc £</i>	<i>(4)</i> <i>Apportioned amount – British Energy Generation (UK) Ltd £</i>
Aberdeenshire Council		46,130	
Argyll and Bute Council	8,628	8,687	
East Ayrshire Council	1		
North Ayrshire Council		3	49,000
South Ayrshire Council	19		
Comhairle nan Eilean Siar		2,303	
Dumfries & Galloway Council	2,223		
Fife Council	61,691		
City of Glasgow Council	1,186		
Highland Council		26,986	
South Lanarkshire Council	367		
East Lothian Council	25,885		51,000
Orkney Islands Council		1,313	
Perth and Kinross Council		11,335	
Shetland Islands Council		2,368	
Stirling Council		875	

Status: This is the original version (as it was originally made). Scottish Statutory Instruments are not carried in their revised form on this site.

SCHEDULE 2

Article 9

Apportionment of aggregate amount of rateable values of distribution lands for financial years 2000-01 to 2004-05

<i>(1)</i> <i>Local authority</i>	<i>(2)</i> <i>Apportioned amount – Scottish Power UK plc</i> £	<i>(3)</i> <i>Apportioned amount – Scottish and Southern Energy plc</i> £
Aberdeen City Council		161
Aberdeenshire Council		154
Angus Council		79
Argyll and Bute Council	6	59
East Ayrshire Council	32	
North Ayrshire Council	34	6
South Ayrshire Council	28	
Clackmannanshire Council	11	
Comhairle nan Eilean Siar		31
Dumfries & Galloway Council	41	
East Dunbartonshire Council	19	
West Dunbartonshire Council	25	1
Dundee City Council		113
City of Edinburgh Council	107	
Falkirk Council	39	
Fife Council	99	
City of Glasgow Council	178	
Highland Council		169
Inverclyde Council	21	
North Lanarkshire Council	80	
South Lanarkshire Council	83	
East Lothian Council	22	
Midlothian Council	18	
West Lothian Council	38	
Moray Council		65
Orkney Islands Council		21
Perth and Kinross Council		98
East Renfrewshire Council	16	

<i>(1)</i> <i>Local authority</i>	<i>(2)</i> <i>Apportioned amount – Scottish Power UK plc</i> £	<i>(3)</i> <i>Apportioned amount – Scottish and Southern Energy plc</i> £
Renfrewshire Council	48	
The Scottish Borders Council	42	
Shetland Islands Council		22
Stirling Council	13	21

SCHEDULE 3

Article 12

Apportionment of aggregate amount of rateable values of
transmission lands for financial years 2000-01 to 2004-05

<i>(1)</i> <i>Local authority</i>	<i>(2)</i> <i>Apportioned amount – Scottish Power UK plc</i> £	<i>(3)</i> <i>Apportioned amount – Scottish and Southern Energy plc</i> £
Aberdeen City Council		17
Aberdeenshire Council		186
Angus Council		53
Argyll and Bute Council	28	82
East Ayrshire Council	42	
North Ayrshire Council	45	
South Ayrshire Council	23	
Clackmannanshire Council	18	
Dumfries & Galloway Council	166	
East Dunbartonshire Council	16	
West Dunbartonshire Council	28	14
Dundee City Council		38
City of Edinburgh Council	41	
Falkirk Council	43	
Fife Council	76	
City of Glasgow Council	36	
Highland Council		366
Inverclyde Council	23	
North Lanarkshire Council	47	

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<i>(1)</i> Local authority	<i>(2)</i> Apportioned amount – Scottish Power UK plc £	<i>(3)</i> Apportioned amount – Scottish and Southern Energy plc £
South Lanarkshire Council	60	
East Lothian Council	34	
Midlothian Council	13	
West Lothian Council	34	
Moray Council		88
Perth and Kinross Council	3	156
East Renfrewshire Council	17	
Renfrewshire Council	58	
The Scottish Borders Council	92	
Stirling Council	57	

EXPLANATORY NOTE

(This note is not part of the Order)

This Order makes provision for the valuation for financial years 2000-01 to 2004-05 of certain lands and heritages occupied–

- (a) by Scottish Power UK plc and Scottish and Southern Energy plc (trading as Scottish Hydro-Electric) and used for the purposes of the distribution and transmission of electricity; and
- (b) by Scottish Power UK plc, Scottish and Southern Energy plc and British Energy Generation (UK) Limited (formerly Scottish Nuclear Limited) and used for the purposes of the generation of electricity.

Those lands and heritages are prescribed at article 3.

The Order prescribes the aggregate amount of the rateable values of each such class of lands and heritages for financial year 2000-01 and prescribes how the aggregate amount should be arrived at for each of the four following financial years (articles 4, 7 and 10).

The Order also apportions the aggregate amounts between the appropriate companies concerned in respect of generation, distribution and transmission of electricity respectively (articles 5, 8 and 11) and among local authorities (articles 6, 9 and 12 and in the Schedules to the Order).

The Order also amends certain enactments relating to the valuation of those classes of lands and heritages and revokes previous Orders, now spent (articles 13 to 16).