
SCOTTISH STATUTORY INSTRUMENTS

2000 No. 90

RATING AND VALUATION

**The Water Undertakings (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:

Citation and commencement

1. This Order may be cited as the Water Undertakings (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;

“authority” means—

- (a) the East Authority;
- (b) the North Authority; and
- (c) the West Authority;

“the East Authority” means the East of Scotland Water Authority;

(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paragraph 11 and amended by the Local Government Finance Act 1992 (c. 14), Schedule 13, paragraph 42; section 6(1A) was repealed by the Local Government etc.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).

“financial year” means the period of twelve months beginning with 1st April;
 “the North Authority” means the North of Scotland Water Authority;
 “prescribed class of lands and heritages” means the class of lands and heritages prescribed for the purposes of section 6(1) of the 1975 Act in article 3 of this Order; and
 “the West Authority” means the West of Scotland Water Authority.

(2) Any reference in this Order to—

- (a) lands and heritages occupied by an authority includes a reference to lands and heritages which, if unoccupied, are owned by that authority; 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 class of lands and heritages

3. The following class of lands and heritages is hereby prescribed for the purposes of section 6(1) of the 1975 Act, namely any lands and heritages in Scotland occupied by an authority and wholly or mainly used for the purposes of the undertaking for the supply of water carried on by that authority.

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 the prescribed class of lands and heritages—

- (a) for the financial year 2000-01, is hereby prescribed as £30,200,000;
- (b) for each of the following four financial years, shall be ascertained by adding together the amounts apportioned in respect of the lands and heritages within that class occupied by each authority for the year in question (calculated as provided for in article 5(2) below).

Apportionment of aggregate amount of rateable values among authorities

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

- (a) £9,800,000 in respect of lands and heritages occupied by the East Authority;
- (b) £5,300,000 in respect of lands and heritages occupied by the North Authority; and
- (c) £15,100,000 in respect of lands and heritages occupied by the West Authority.

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

$$A x \left[1 + \frac{B - C}{2 x C} \right]$$

where—

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

B is the relevant adjusted volume of supply for the financial year ending 1 year before the beginning of the financial year for which the calculation is being carried out; and

C is the relevant adjusted volume of supply for the financial year ending 2 years before the beginning of the financial year for which the calculation is being carried out.

(3) In paragraph (2) above, “the relevant adjusted volume of supply” means the adjusted volume of supply for the authority and financial year in question and shall be calculated in accordance with the formula—

$$D + \left[\frac{1}{3} E \times \frac{2}{3} F \right] + \frac{1}{2} G + \frac{1}{6} H + \frac{1}{3} J + \frac{5}{6} K$$

where—

D is the number of megalitres of potable water produced by the authority, and supplied during that year for use;

E is the number of megalitres of potable water produced by the authority, and supplied during that year in bulk to another authority;

F is the number of megalitres of potable water received by the authority in bulk during that year;

G is the number of megalitres of non-potable water produced by the authority, and supplied during that year for use;

H is the number of megalitres of non-potable water produced by the authority, and supplied during that year in bulk to another authority;

J is the number of megalitres of non-potable water received by the authority in bulk, and supplied during that year, as non-potable water, for use; and

K is the number of megalitres of non-potable water received during that year by the authority in bulk for treatment and supply, as potable water, for use.

(4) Any reference in paragraph (3) above to the supply of water in bulk is a reference to a supply taken by an authority for augmenting or constituting the supply to be given by it.

Apportionment of aggregate amount of rateable values among local authorities

6.—(1) For the purposes of section 6(2) of the 1975 Act, the aggregate amount of the rateable values of the prescribed class of lands and heritages for the financial year 2000-01 which is prescribed by article 4(a) above shall—

- (a) in respect of such lands and heritages as are occupied by the East Authority, be apportioned among the local authorities specified in column 1 of Schedule 1 to this Order in the amount shown opposite the name of each such local authority in column 2 of that Schedule;
- (b) in respect of such lands and heritages as are occupied by the North Authority, be apportioned among the local authorities specified in column 1 of that Schedule in the amount shown opposite the name of each such local authority in column 3 of that Schedule; and
- (c) in respect of such lands and heritages as are occupied by the West Authority, be apportioned among the local authorities specified in column 1 of that Schedule in the amount shown opposite the name of each such local authority in column 4 of that Schedule.

(2) For those purposes, the aggregate amount of the rateable values of the prescribed class of lands and heritages for each of the four financial years following the financial year 2000-01 (ascertained in accordance with article 4(b) above) shall—

- (a) in respect of such lands and heritages as are occupied by the East Authority, be apportioned among the local authorities specified in column 1 of Schedule 2 to this Order in accordance with the formula—

$$L \times \frac{M}{1,000,000}$$

where—

L is the apportioned amount for the East Authority for the financial year in question;
and

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

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

$$N \times \frac{P}{1,000,000}$$

where—

N is the apportioned amount for the North Authority for the financial year in question; and

P 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 lands and heritages as are occupied by the West Authority, be apportioned among the local authorities specified in column 1 of Schedule 2 to this Order in accordance with the formula—

$$Q \times \frac{R}{1,000,000}$$

where—

Q is the apportioned amount for the West Authority for the financial year in question;
and

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

Amendment of enactments

7. The following amendments shall be made to the enactments specified in articles 8 and 9 below in their relation to the valuation of the prescribed class of lands and heritages for the financial year 2000-01 and the four following financial years.

8. In section 6(1) of the Valuation and Rating (Scotland) Act 1956(2), 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”.

9.—(1) Section 2(1)(c) of the 1975 Act(3) shall be amended by inserting at the end the following:—

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

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

(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 the class 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 an authority as defined in the 2000 Order, any lands and heritages within the class of lands and heritages prescribed in that 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 “subsection (1)(a)” there shall be inserted the words “or (ff)”.

(5) In section 3(4) of that Act(4), 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 the class of lands and heritages prescribed in the 2000 Order)”.

Revocation

10. The Water Undertakings (Rateable Values) (Scotland) (No. 2) Order 1995(5) is hereby revoked.

St Andrew’s House, Edinburgh
20th March 2000

JACK McCONNELL
A member of the Scottish Executive

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

(5) S.I.1995/3252.

SCHEDULE 1

Article 6(1)

APPORTIONMENT OF AGGREGATE AMOUNT OF RATEABLE VALUES OF
PRESCRIBED CLASS OF LANDS AND HERITAGES FOR FINANCIAL YEAR 2000-01

<i>(1)</i> <i>Local authority</i>	<i>(2)</i> <i>Apportioned amount– East Authority</i> £	<i>(3)</i> <i>Apportioned amount– North Authority</i> £	<i>(4)</i> <i>Apportioned amount– West Authority</i> £
Aberdeen City Council		812,522	
Aberdeenshire Council		981,989	
Angus Council		691,019	
Argyll and Bute Council			527,790
East Ayrshire Council			624,310
North Ayrshire Council			1,082,142
South Ayrshire Council			963,712
Clackmannanshire Council	423,105		
Comhairle nan Eilean Siar		151,538	
Dumfries & Galloway Council			927,442
East Dunbartonshire Council	329,927		1,035,316
West Dunbartonshire Council	256,584		803,456
Dundee City Council		552,043	
City of Edinburgh Council	2,140,986		
Falkirk Council	1,458,230		
Fife Council	1,259,349		
City of Glasgow Council			2,852,797
Highland Council		1,134,301	
Inverclyde Council			554,125
North Lanarkshire Council	339,795		1,157,928

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

<i>(1)</i> <i>Local authority</i>	<i>(2)</i> <i>Appportioned amount– East Authority</i> £	<i>(3)</i> <i>Appportioned amount– North Authority</i> £	<i>(4)</i> <i>Appportioned amount– West Authority</i> £
South Lanarkshire Council	11,535		1,795,737
East Lothian Council	471,272		
Midlothian Council	381,896		
West Lothian Council	505,357		
Moray Council		308,995	
Orkney Islands Council		122,038	
Perth and Kinross Council	653,699	394,680	
East Renfrewshire Council			484,287
Renfrewshire Council			867,012
The Scottish Borders Council	937,625		76
Shetland Islands Council		150,875	
Stirling Council	630,630		1,423,870

SCHEDULE 2

Article 6(2)

APPORTIONMENT OF AGGREGATE AMOUNT OF RATEABLE VALUES OF PRESCRIBED CLASS OF LANDS AND HERITAGES FOR 2001-02 AND THE THREE FOLLOWING FINANCIAL YEARS

<i>(1)</i> <i>Local authority</i>	<i>(2)</i> <i>Apportionment figure - East Authority</i> £	<i>(3)</i> <i>Apportionment figure - North Authority</i> £	<i>(4)</i> <i>Apportionment figure - West Authority</i> £
Aberdeen City Council		153,306	
Aberdeenshire Council		185,281	
Angus Council		130,381	
Argyll and Bute Council			34,953
East Ayrshire Council			41,345

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<i>(1)</i> <i>Local authority</i>	<i>(2)</i> <i>Apportionment figure</i> <i>- East Authority</i> <i>£</i>	<i>(3)</i> <i>Apportionment figure</i> <i>- North Authority</i> <i>£</i>	<i>(4)</i> <i>Apportionment figure</i> <i>- West Authority</i> <i>£</i>
North Ayrshire Council			71,665
South Ayrshire Council			63,822
Clackmannanshire Council	43,174		
Comhairle nan Eilean Siar		28,592	
Dumfries & Galloway Council			61,420
East Dunbartonshire Council	33,667		68,564
West Dunbartonshire Council	26,182		53,209
Dundee City Council		104,159	
City of Edinburgh Council	218,468		
Falkirk Council	148,799		
Fife Council	128,505		
City of Glasgow Council			188,927
Highland Council		214,019	
Inverclyde Council			36,697
North Lanarkshire Council	34,673		76,684
South Lanarkshire Council	1,777		118,923
East Lothian Council	48,089		
Midlothian Council	38,969		
West Lothian Council	51,567		
Moray Council		58,301	
Orkney Islands Council		23,026	
Perth and Kinross Council	66,704	74,468	
East Renfrewshire Council			32,072

<i>(1)</i> <i>Local authority</i>	<i>(2)</i> <i>Apportionment figure</i> <i>- East Authority</i> £	<i>(3)</i> <i>Apportionment figure</i> <i>- North Authority</i> £	<i>(4)</i> <i>Apportionment figure</i> <i>- West Authority</i> £
Renfrewshire Council			57,418
The Scottish Borders Council	95,676		5
Shetland Islands Council		28,467	
Stirling Council	64,350		94,296

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 by water authorities and wholly or mainly used for the purposes of water undertakings carried on by them (“the prescribed class of lands and heritages”) (article 3).

The Order prescribes the aggregate amount of the rateable values of the prescribed class of lands and heritages for financial year 2000-01 at £30,200,000 and prescribes how the aggregate amount should be arrived at for each of the four following financial years (article 4). It also apportions the aggregate amounts among the three water authorities (article 5) and among local authorities (article 6 and Schedules 1 and 2).

The Order also amends certain enactments relating to the valuation of the prescribed class of lands and heritages and revokes a previous Order, now spent (articles 7 to 10).