



Land Drainage Act 1976

1976 CHAPTER 70

PART IV

RAISING OF REVENUE BY DRAINAGE AUTHORITIES

Power of internal drainage boards to raise drainage rates

63 General provision for drainage rates

- (1) The expenses of an internal drainage board under this or any other Act (including any contribution made by the board towards expenses of the water authority for their area) shall, in so far as they are not met by contributions from the water authority, be raised by means of drainage rates made by the drainage board under and in accordance with this Part of this Act.
- (2) A rate made by an internal drainage board may be either—
 - (a) an owner's drainage rate, that is to say, a rate raised for the purpose of defraying expenses incurred in connection with new works or the improvement of existing works and charges in respect of contributions to be made by the board to a water authority ; or
 - (b) an occupier's drainage rate, that is to say, a rate raised for the purpose of defraying any other expenses or charges.
- (3) Every owner's drainage rate and every occupier's drainage rate shall be assessed and levied by the board on the occupiers of hereditaments in the drainage district subject to and in accordance with this Part of this Act.

64 Assessment of drainage rates on the basis of annual value

- (1) A rate made by an internal drainage board shall, unless assessable by reference to rateable value under section 65 below, be assessed, subject to section 68 below, at a uniform amount per pound throughout the area—
 - (a) in the case of agricultural land or agricultural buildings, on the annual value of the land or buildings; and

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- (b) in the case of any other land, on one-third of the annual value thereof.
- (2) The annual value for drainage rates purposes in the case of any land in respect of which an assessment to income tax was made under Schedule A for the year of assessment 1962-63 shall be its annual value for the purposes of Schedule A as shown in the assessment for that year signed and allowed under section 35 of the Income Tax Act 1952 or, in any case where an appeal was made against the assessment, its annual value for those purposes as finally determined in the proceedings on or in consequence of the appeal.
- (3) Notwithstanding subsection (2) above, where any such land as is there mentioned is or forms part of any hereditament the annual value whereof for the purposes of any drainage rate made for a period ending on 31st March 1959 was a value determined under section 8 of the Agriculture (Miscellaneous Provisions) Act 1943 (which provided for the determination of an increased value of land improved as a result of drainage operations) its annual value for drainage rates purposes shall (notwithstanding the repeal of that Act) be the value so determined, apportioned, where the land forms part only of the hereditament, under subsection (6) below.
- (4) The annual value for drainage rates purposes in the case of any land in respect of which no assessment to income tax was made under Schedule A for the year of assessment 1962-63 shall be such value as may be determined by the internal drainage board having regard to the annual values, for the purposes of income tax under Schedule A for that year of assessment, of comparable land in their district, other than those which were ascertained by reference to rents fixed by agreements commencing after the end of March 1946.
- (5) For the purposes of this section, land which is used as a railway constructed for public conveyance under the powers of any Act of Parliament shall be deemed to be of the same character and annual value as the land immediately adjoining and, if the land adjoining on the one side and the land adjoining on the other side differ in character or annual value, the land used as a railway shall be treated as if it were divided into two parts by a line drawn along the centre thereof, each part having the same character and annual value as the land adjoining that part; but the annual value of the adjoining land shall for this purpose be deemed to be reduced by such proportion thereof, if any, as is in the opinion of the internal drainage board ascribable to buildings.
- (6) Any apportionment which may be necessary for the purpose of determining the annual value of any land for drainage rates purposes shall be made by the internal drainage board (and references to a determination in subsection (7) below and sections 78 and 79 below include references to the making of any such apportionment).
- (7) Where an internal drainage board make any determination under subsection (4) or (6) above they shall serve notice of their determination, together with a statement in writing of the rights of appeal conferred by section 78 below, on both the owner and the occupier of the hereditament to which the determination relates.
- (8) An internal drainage board may require the inspector of taxes for their district to furnish them, on payment at such rate as the Treasury may determine, a copy of the annual values, within the meaning of subsection (2) above, for all or any of the properties in that district.

65 Assessment of drainage rates by reference to rateable value

- (1) Where the property which constitutes a hereditament for the purposes of drainage rates consists of land for which a rateable value is shown in the valuation list for the time being in force, it shall be assessable for the purposes of any drainage rate by reference to the rateable value there shown, in accordance with the following provisions of this section.
- (2) In any case where the internal drainage board making the rate resolve that the relative fraction for the purposes of this section shall be applied on a values basis, then, for the purposes of any drainage rate made by the board for a period beginning while the resolution is in force—
 - (a) the value on which the rate is assessed shall be the value arrived at by taking one-third of the rateable value shown in the valuation list and applying thereto the relative fraction for the purposes of this section; and
 - (b) the amount per pound at which the rate is assessed shall be the same as the amount per pound (of annual value) at which the rate is assessed under section 64(1) above.
- (3) In any case not falling within subsection (2) above—
 - (a) the value on which the rate is assessed shall be one-third of the rateable value shown in the valuation list; and
 - (b) the amount per pound at which the rate is assessed shall be an amount determined, as nearly as may be, by applying the relative fraction for the purposes of this section to the amount per pound (of annual value) at which the drainage rate is assessed under section 64(1) above.
- (4) Where, after an assessment to a drainage rate has been made in respect of any land in accordance with the foregoing provisions of this section the rateable value shown in the valuation list for that land is altered and the alteration has effect for the whole of the period for which the rate is made, the rate shall be amended accordingly, and the amendment shall have effect from the beginning of that period and shall be treated as an amendment made in pursuance of section 76 below.
- (5) Where the property which constitutes a hereditament for the purposes of drainage rates consists of or includes a part only of land for which a rateable value is shown in the current valuation list, the drainage board for the drainage district in which the hereditament is situated may if they think fit, and shall if the owner or occupier of the part in question requests them in writing to do so, determine that that list and each other valuation list from time to time in force in which a rateable value is shown for that land shall have effect—
 - (a) for the purposes of the foregoing provisions of this section; and
 - (b) for the purpose of arriving at the relative fraction in pursuance of section 66 below in a case where any other part of that land is situated outside the drainage district aforesaid,as if such proportion of the rateable value so shown as is specified in the determination were shown in the list in question as the rateable value of that part.
- (6) Where a drainage board make a determination under subsection (5) above, they shall serve notice of the determination, together with a statement in writing of the rights of appeal conferred by section 78 below, on both the owner and the occupier of the part of the land to which the determination relates.

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- (7) A determination made by a drainage board under subsection (5) above shall, subject to section 79 below, have effect for the purposes of any drainage rate made by the board on or after the effective date but shall not affect any rate so made before that date; and in this subsection " the effective date " means the date on which notices of the determination are served in pursuance of subsection (6) above on the owner and occupier there mentioned or, where the notices are served on different dates, the later of those dates.
- (8) References in this section to the rateable value of any land shall be construed, where that value differs from the net annual value, as referring to the net annual value.

66 Determination of relative fraction

- (1) The relative fraction for the purposes of section 65 above shall be the fraction arrived at by dividing—
- (a) the aggregate of the annual values of the relevant hereditaments in the internal drainage district; by
 - (b) the aggregate of the rateable values of those hereditaments.
- (2) For the purposes of this section—
- (a) the rateable value of any hereditament shall be taken to be the value which, at the date on which the drainage rate is made, is shown as its rateable value in the valuation list in force for the period for which the drainage rate is made ;
 - (b) the annual value of any hereditament shall be taken to be its annual value for the purposes of section 64(2) above (apportioned where the hereditament forms part only of any land in respect of which an assessment to income tax was made under Schedule A for the year of assessment 1962-63).
- (3) In this section " relevant hereditament", in relation to any drainage rate, means land for which a rateable value is shown in the valuation list in force for the period for which the rate is made and which is or forms part of land assessed to income tax under Schedule A for the year of assessment 1962-63 ; and references in this section to the rateable value of any hereditament shall be construed, where that value differs from the net annual value, as referring to the net annual value.
- (4) The notice of the rate given under section 74 below and stating, in accordance with that section, the relative fraction applicable in respect thereof pursuant to section 65 above, shall be conclusive evidence that the fraction stated in it has been calculated in accordance with this section.

67 Adjustment of annual values to secure fair distribution of burden of drainage rates

- (1) If a drainage board are of the opinion that the amount of the annual value of any relevant land in their district should, for the purpose of securing that the burden of the drainage rates payable in respect of all land in their district is fairly distributed so far as reasonably practicable among the persons liable to pay those rates, be increased or reduced having regard to changes in the circumstances by reference to which the annual value of the land in question or of any other relevant land in the district was fixed, the board may make a determination of annual value under this section.
- (2) If the owner or occupier of any relevant land in a drainage district is of the opinion that, having regard to such changes as are mentioned in subsection (1) above, the amount

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of the annual value of the land should be altered for the purpose there mentioned, he may request the drainage board in writing to make a determination under this section in respect of the land; and where such a request is made the board shall either comply with it, or if they consider that no alteration of the value is required for the purpose aforesaid, determine that the request be refused.

- (3) A determination of annual value under this section shall be a determination specifying as the annual value of the land in question such greater or smaller amount than the amount of the annual value as the board consider just for the purpose mentioned in subsection (1) above, having regard to the changes there referred to and to any other alterations of annual values under this section made or proposed by the board.
- (4) Where a drainage board make a determination under this section, they shall serve notice of the determination, together with a statement in writing of the rights of appeal conferred by section 78 below, on both the owner and the occupier of the land to which the determination relates.
- (5) Subject to section 79 below (and notwithstanding anything in section 64 above)—
 - (a) where a determination of annual value under this section is made pursuant to subsection (1) above, the annual value of the land shall, for the purposes of any drainage rate made after the effective date, be that specified in the determination; and
 - (b) where a determination of annual value under this section is made pursuant to subsection (2) above, the annual value of the land shall, for the purposes of any drainage rate made in respect of any period included in the financial year in which the request for the determination was made and any drainage rate made in respect of any subsequent period, be that specified in the determination.
- (6) For the purposes of subsection (5) above—

" the effective date " means the date on which notices of the determination in question are served in pursuance of subsection (4) above on the owner and the occupier of the land to which the determination relates or, where the notices are served on different dates, the later of those dates; and

" financial year ", in relation to any drainage board, means the year fixed with respect to the board as mentioned in section 72(2) below.
- (7) Where the annual value of any land is altered by a determination under this section pursuant to subsection (2) above and drainage rates for any period in respect of the land have been or are subsequently paid by reference to its annual value before the alteration, then if the period is one for which, in accordance with subsection (5) above, the amount of those rates falls to be assessed on the value specified in the determination, that amount shall be recalculated accordingly and any sum overpaid shall be repaid or allowed and any sum underpaid may be recovered as if it were arrears of drainage rates.
- (8) In this section " relevant land " means land in respect of which drainage rates fall to be assessed on, or on one-third of, the annual value of the land.

68 Differential drainage rates and exemptions: power to make orders

- (1) An internal drainage board, after consultation with the water authority for their district, may, if having regard to all the circumstances they think that it is just so to do, make and levy differential rates and may for that purpose from time to time by order divide the district into sub-districts.

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- (2) Any order made under subsection (1) above may determine the proportion which the amount per pound of value for drainage rate purposes to be assessed upon the occupiers of hereditaments in any sub-district shall bear to the amount to be assessed on the occupiers of hereditaments in any other sub-district within the drainage district.
- (3) In subsection (2) above the reference to value for drainage rate purposes is a reference to any of the values on the basis of which drainage rates are to be assessed in accordance with section 64 or 65 above, and any order made under that subsection determining the relative amount per pound of one or some only of those values shall have effect as if it made also corresponding provision with respect to the other or others.
- (4) An internal drainage board, after consultation with the water authority for their district, may by order determine that no rates shall be levied by them on the occupiers of hereditaments in any portion of the district which, in their opinion, either by reason of its height above sea level or for any other reason, ought to be exempted wholly from rating.
- (5) When an order is made by an internal drainage board under this section the board shall submit the order to the Minister and shall forthwith thereafter publish in one or more newspapers circulating in their area a notice stating that the order has been submitted to the Minister, and that a copy thereof is open to inspection at a specified place, and that representations with respect thereto may be made to the Minister within one month after the publication of the notice.
- (6) The Minister shall forthwith take into consideration any order submitted to him under this section and no such order shall have any effect unless and until it is confirmed by the Minister.
- (7) Where the owner or occupier of any hereditament in an internal drainage district requests the internal drainage board of the district to make or amend an order under subsection (4) above so as to exempt from drainage rates the portion of the district in which the hereditament is situated the board shall consider the request and, if so directed under this section, shall comply with it.
- (8) Where such a request is refused by the board the person making it may appeal to the water authority or (if the board is a water authority) to the Minister and the water authority or, as the case may be, the Minister may direct the board to make or amend the order as requested.
- (9) Where such a request is neither refused nor complied with within 3 months after it is made, it shall be treated as having been refused.

69 Differential drainage rates where order under section 68 does not determine relative amounts of rates

- (1) Where an order made by an internal drainage board under section 68(1) above is in force and the order does not determine the relative amounts of rates in the respective sub-districts, section 63(2) above shall have effect, in relation to a drainage rate made by the board for any of the sub-districts, as if it defined—
 - (a) an owner's drainage rate as a rate raised for the purpose of defraying expenses incurred in connection with new works in the sub-district or the improvement of existing works in the sub-district and a proportionate part of the charges in respect of contributions by the board under section 84 below or, as the case

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- may be, of amounts specified under section 86 below as corresponding to such contributions ; and
- (b) an occupier's drainage rate as a rate raised for the purpose of defraying the expenses of maintaining any works in the sub-district and a proportionate part of any expenses or charges incurred by the board which are not directly attributable to the maintenance of particular works and are not such expenses or charges as are mentioned in paragraph (a) above.
- (2) Where a petition for the making, variation or revocation of an order under section 68(1) above is made to an internal drainage board by a sufficient number of qualified persons or by a qualified authority, the board shall, subject to subsection (5) below, consider the petition and, if so directed under subsection (3) below, shall make, vary or revoke the order either in accordance with the petition or in accordance with the petition as modified by the direction.
- (3) A direction under this section may be given by the Minister, if the board is a water authority and, in any other case, by the water authority in whose area the drainage district is comprised; but where a board object to a direction given by the water authority the direction shall have no effect unless confirmed (with or without modifications) by the Minister.
- (4) Subject to subsection (5) below, where such a petition as is mentioned in subsection (2) above is received by an internal drainage board the board shall inform the water authority or (if the board is a water authority) the Minister and shall publish in one or more newspapers circulating in the internal drainage district a notice that the petition has been received, that the making, variation or revocation of an order under section 68(1) above will be considered, and that representations may be made to the board within a time (which shall not be less than 30 days) stated in the notice.
- (5) This section does not require an internal drainage board to consider any petition or publish any notice of a petition—
- (a) if it has received a petition under this section within the period of 10 years immediately preceding the making of the first-mentioned petition; or
- (b) if it has, within that period, by an order made under the said section 68, divided its district into sub-districts or varied or abolished any sub-district; or
- (c) if the petition is frivolous in the opinion of the water authority or (where the board is the water authority) in the opinion of the Minister.
- (6) After considering such a petition as is mentioned in subsection (2) above, and not later than 6 months after it is received, the board shall inform the water authority or, as the case may be, the Minister whether they propose to make, vary or revoke such an order as aforesaid and, if they propose to make or vary such an order, of the terms of the order or variation they propose to make.

70 Treatment of caravan sites for drainage rating purposes

- (1) Where at the date on which a drainage rate is made for any internal drainage district or sub-district land situated wholly or partly within the district or sub-district is included in the valuation list as a single hereditament by virtue of section 1(1) of the Rating (Caravan Sites) Act 1976 (treatment of caravan sites as single hereditaments for general rating purposes), that land or the part so situated may be treated as a single hereditament for the purposes of the drainage rate.

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- (2) As regards any period for which an area of a caravan site is rated as a single hereditament by virtue of subsection (1) above, the site operator for the time being shall be deemed to be the occupier of that area for the purposes of the provisions of this Part of this Act relating to drainage rates and for the purposes of section 116(2) below and Schedule 2 to this Act.
- (3) For the purposes of this section " caravan site " means any land in respect of which a site licence is required under Part I of the Caravan Sites and Control of Development Act 1960, or would be so required if paragraph 4 and paragraph 11 of Schedule 1 to that Act (exemption of certain land occupied and supervised by organisations concerned with recreational activities and of land occupied by local authorities) were omitted; and " site operator " means the person who is for the purposes of Part I of that Act the occupier of the caravan site.