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STATUTORY INSTRUMENTS

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**1991 No. 942 (S. 95)**

**RATING AND VALUATION**

**The Water Undertakings (Rateable Values) (Scotland) Order 1991**

*Made* - - - - - *29th March 1991*

*Coming into force* - - - - - *1st April 1991*

The Secretary of State, in exercise of powers conferred on him by sections 6, 35 and 37(1) of the Local Government (Scotland) Act 1975(1) and of all other powers enabling him in that behalf, and after consultation with such associations of local authorities, and of persons carrying on undertakings, as appeared to him to be concerned, and with such local authorities, persons, or associations of persons with whom consultation appeared to him to be desirable, all in accordance with section 6(4) of the said Act, hereby makes 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 Water Undertakings (Rateable Values) (Scotland) Order 1991 and shall come into force on 1st April 1991.

**Interpretation**

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

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

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

“non-domestic water rate” shall be construed in accordance with the provisions of section 40 of the Water (Scotland) Act 1980(2);

“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;

“water authority” means—

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(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) subsequently amended by the Local Government Finance Act 1988 (c. 41), Schedule 12, paragraph 11; section 6(1A) was inserted by the Local Government and Housing Act 1989 (c. 42), Schedule 6, paragraph 18; section 37(1) contains a definition of “prescribed” which is relevant to the exercise of the powers under which this Order is made.

(2) 1980 c. 45; section 40 was substituted by the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47), Schedule 5, paragraph 29, and amended by the Local Government and Housing Act 1989, Schedule 6, paragraph 16 and Schedule 12, Part II.

- (a) a water authority within the meaning of section 109(1) of the Water (Scotland) Act 1980; and
  - (b) a water development board within the meaning of that section; and
- “water undertaking” means an undertaking for the supply of water carried on by a water authority.
- (2) Any reference in this Order to—
- (a) lands and heritages occupied by a water 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 a water authority and used wholly or mainly for the purposes of the water undertaking carried on by that authority.

### **Non-domestic water rate**

4. The non-domestic water rate shall not be leviable in respect of the prescribed class of lands and heritages in respect of the financial year 1991-92.

### **Aggregate amount and apportionment of rateable values for the financial year 1991-92**

5. For the purposes of section 6(1) and (2) of the 1975 Act, in relation to the financial year 1991-92—

- (a) the aggregate amount of the rateable values of the prescribed class of lands and heritages occupied by each water authority specified in column 1 of the Schedule to this Order is prescribed as the amount specified in column 2 of that Schedule opposite to the name of that water authority; and
- (b) the aggregate amount of the rateable values prescribed in relation to each water authority specified in column 1 of that Schedule is apportioned among the local authorities specified in column 3 of that Schedule opposite to the name of that water authority in the amount shown opposite to the name of each local authority in column 4 of that Schedule.

### **Amendment of enactments**

6. For the purposes of section 6(5) of the 1975 Act, the following amendments shall be made to the enactments specified in articles 7 and 8 below in their relation to the valuation of the prescribed lands and heritages for the financial year 1991-92.

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

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

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(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.

“(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 1991 (hereinafter in this Act referred to as “the 1991 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 1991 Order)”.

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

“(gg) by deleting therefrom, with effect on and after 1st April 1991, any lands and heritages within the class of lands and heritages prescribed in the Water Undertakings (Rateable Values) (Scotland) Order 1990(4) which were entered in the roll immediately before that date;

(ggg) by entering therein, in relation to each water authority as defined in the 1991 Order, any lands and heritages within the class of lands and heritages prescribed in that Order together with the rateable values apportioned to the local authorities whose areas comprise or form part of the valuation area in accordance with article 5 of that Order;”.

(4) In section 2(2)(a) of that Act, after the reference to “subsection (1)(a)”, there shall be inserted the words “or (ggg)”.

(5) In section 3(2) of that Act, for the words from “and any such person” to the end, there shall be substituted the following:—

“and, where the entry to any lands and heritages within the class of lands and heritages prescribed in the 1991 Order, any such person may at any time while the roll is in force appeal against the entry but only on the ground that there is such an error in the entry as is referred to in section 2(1)(f) of this Act.”.

(6) In section 3(4) of that Act, 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 1991 Order)”.

St. Andrew’s House,  
Edinburgh  
29th March 1991

*Allan Stewart*  
Parliamentary Under Secretary of State, Scottish  
Office

*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

## SCHEDULE

Article 5

Aggregate amount and apportionment of rateable values of prescribed class  
of lands and heritages of water undertakings for financial year 1991-92

(1) Water authority	(2) Aggregate amount of rateable values	(3) Local authorities	(4) Apportioned amounts
	£	District Councils	£
Central Scotland Water Development Board	1,230,553	Falkirk	11,399
		Stirling	57,517
		West Lothian	1,689
		Clydebank	1,051
		Cumbernauld and Kilsyth	13,771
		Dumbarton	551,419
		Monklands	27,836
		Strathkelvin	332,870
		Perth and Kinross	233,001
Borders Regional Council	537,587	Berwickshire	103,076
		Ettrick and Lauderdale	190,080
		Roxburgh	185,203
		Tweeddale	59,058
		East Lothian	170
Central Regional Council	2,963,770	Clackmannan	262,342
		Falkirk	1,662,023
		Stirling	663,571
		Bearsden and Milngavie	266
		Cumbernauld and Kilsyth	251,787
		Strathkelvin	123,781
Dumfries and Galloway Regional Council	1,029,940	Annandale and Eskdale	275,387
		Nithsdale	369,847
		Stewartry	161,932

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(1) Water authority	(2) Aggregate amount of rateable values	(3) Local authorities	(4) Apportioned amounts		
Fife Regional Council	1,967,820	Wigtown	222,774		
		Clackmannan	202,095		
		Dunfermline	537,125		
		Kirkcaldy	482,045		
		North East Fife	288,838		
Perth and Kinross	2,372,853	Perth and Kinross	457,717		
		Banff and Buchan	519,754		
Grampian Regional Council	2,372,853	City of Aberdeen	916,561		
		Gordon	183,915		
		Kincardine and Deeside	404,064		
		Moray	348,559		
		Badenoch and Strathspey	79,661		
Highland Regional Council	1,281,690	Caithness	180,883		
		Inverness	405,600		
		Lochaber	108,304		
		Nairn	55,031		
		Ross and Cromarty	332,242		
		Skye and Lochalsh	56,748		
		Sutherland	63,221		
Lothian Regional Council	3,972,917	Ettrick and Lauderdale	112,855		
		Tweeddale	361,197		
		City of Edinburgh	2,134,589		
		East Lothian	469,721		
		Midlothian	380,748		
		West Lothian	502,303		
		Clydesdale	11,504		
		Strathclyde Regional Council	15,183,000	Tweeddale	90
				Stirling	1,552,511
				Argyll and Bute	382,374

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(1) Water authority	(2) Aggregate amount of rateable values	(3) Local authorities	(4) Apportioned amounts
		Bearsden and Milngavie	908,442
		Clydebank	247,361
		Clydesdale	855,424
		Cumnock and Doon Valley	260,342
		Cunninghame	1,179,911
		Dumbarton	551,726
		East Kilbride	404,928
		Eastwood	399,125
		City of Glasgow	3,381,037
		Hamilton	427,151
		Inverclyde	604,189
		Kilmarnock and Loudoun	420,367
		Kyle and Carrick	1,050,791
		Monklands	413,202
		Motherwell	794,249
		Renfrew	1,074,255
		Strathkelvin	275,525
Tayside Regional Council	1,883,487	Angus	738,272
		City of Dundee	705,420
		Perth and Kinross	439,795
		Islands Councils	
Orkney Islands Council	129,620	Orkney	129,620
Western Isles Islands Council	180,100	Western Isles	180,100
Shetland Islands Council	183,720	Shetland	183,720

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## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order makes provision for the valuation for the financial year 1991-92 of certain lands and heritages (“the prescribed class of lands and heritages”) occupied by water authorities specified in column 1 of the Schedule to this Order (“the authorities”) and used wholly or mainly for the purposes of water undertakings carried on by the authorities.

The Order prescribes the aggregate amount of the rateable values of the prescribed class of lands and heritages for that financial year in the case of each authority specified in the Schedule. It also apportions that aggregate amount among local authorities in accordance with columns 3 and 4 of the Schedule to the  $\geq$  Order (article 5).

The Order provides that the non-domestic water rate shall not be leviable in respect of the prescribed class of lands and heritages for that financial year (article 4).

The Order amends certain enactments relating to the valuation of the prescribed class of lands and heritages (articles 6 to 8).