
STATUTORY INSTRUMENTS

1992 No. 3079

The Internal Drainage Boards (Finance) Regulations 1992

PART III

SPECIAL LEVIES

Scope of Part III

5. This Part of these Regulations applies in relation to any expenses or special levies in respect of any financial year beginning on or after 1st April 1993.

Power to issue special levies

6. In order to meet its expenses, a board may, in accordance with the following provisions of these Regulations, issue a special levy to a local billing authority in respect of any financial year.

Issue of special levies

7.—(1) A special levy must be issued before 15th February in the financial year preceding that in respect of which it is issued, but is not invalid merely because it is issued on or after that date.

(2) A board shall secure that such of its expenses as are to be met by special levies are borne by the local billing authorities (if more than one) in proportion.

(3) Proportions under paragraph (2) above shall be determined by reference to the aggregate annual value of the land, other than agricultural land or agricultural buildings, within each billing authority's area or (as the case may be) the part of such land that lies within the board's district, such value to be determined by the board in accordance with the provisions of section 37 of the principal Act.

Substituted special levies

8.—(1) A board which has issued a special levy in respect of a financial year (originally or by way of substitute) may issue a special levy in substitution if the special levy for which it is substituted is quashed because of a failure to fulfil the requirement of regulation 7(2), or if it appears necessary to them in order to make the special levy conform with these Regulations, and in particular may—

- (a) correct any clerical or arithmetical error;
- (b) correct any erroneous insertions or omissions or any misdescriptions;
- (c) make such additions or corrections as appear necessary to the board by reason of any change in the boundaries of their district or of a local billing authority.

(2) A special levy issued in substitution shall be issued in accordance with regulation 7(2) and (3) and regulation 9(1) and (2).

(3) Where a board issues a special levy in substitution (in this regulation called "a new levy"), anything paid to it by reference to the special levy for which it is substituted (in this regulation called "the old levy") shall be treated as paid by reference to the new levy.

- (4) But if the amount of the old levy exceeds that of the new levy—
- (a) the amount in excess shall be repaid if the local billing authority by whom it was paid so requires;
 - (b) in any other case, the amount in excess shall (as the board determines) either be repaid or be credited against any subsequent liability of the local billing authority in respect of any special levy of the board.

Supplementary provisions as to special levies

- 9.—(1) A special levy shall be made by a board in writing under the common seal of the board.
- (2) A special levy shall be issued by a board within 10 days of the making thereof, stating the amount of the special levy, the billing authority to which it is issued and the date of issue, to every billing authority for any area wholly or partly included in the district of the board.
- (3) Every board shall maintain a record of—
- (a) any special levy (including any special levy in substitution) issued by them under these Regulations or the 1990 Regulations, showing in respect of each special levy the amount thereof, the dates on which it was made and issued, and the billing authority or local charging authority to which it was issued; and
 - (b) the proportion of their expenses raised, in respect of each financial year, from the proceeds of drainage rates and special levies, respectively,

and keep the said record open to inspection by members of the public at all reasonable times at the principal office of the board.

Payment of special levies

10. A local billing authority, to which a board issues a special levy under these Regulations in respect of a financial year, shall pay the amount of the special levy in that financial year—
- (a) at such time and in such instalments (if any) as may be agreed between the board and the local billing authority; or
 - (b) in default of such agreement, by two equal instalments due on 1st May and 1st November in the financial year, or when the special levy is issued after 30th April in the financial year, due 30 days after the date of issue of the special levy and on 1st November or 60 days after the said date of issue (whichever is later).

Anticipation of special levies

- 11.—(1) This regulation applies where, at a time when a billing authority makes a calculation under section 32 of the 1992 Act for a financial year, a board having power to issue to it a special levy under these Regulations has not issued a levy to it in respect of that year.
- (2) In estimating its expenditure under section 32(2) and (6) of the 1992 Act, a billing authority may take into account its estimate of the amount of the special levy that it expects will be issued to it by the board.
- (3) Where before 15th February in any financial year a board issues to a billing authority a special levy in respect of the following financial year, the amount taken into account under section 32(2) and (6) of the 1992 Act in respect of that following financial year shall be the amount of the special levy.
- (4) The amount estimated under paragraph (2) above shall be not less than the amount of any special levy issued by the board under these Regulations or the 1990 Regulations to the billing authority in respect of the preceding financial year.

(5) If the billing authority makes calculations for the year in substitution under section 37 of the 1992 Act at a time when a special levy in respect of that year has not been issued to it by the board, and an amount was taken into account under paragraph (2) above, the billing authority shall, in estimating its expenditure under section 32(2) and (6) of that Act, take into account an amount equal to that taken into account under paragraph (2) above.

(6) If the board issues no levy to the billing authority in respect of a year, the fact that an amount has been taken into account under paragraph (2) above does not make the billing authority liable to pay anything to the board.

(7) Section 35(2)(a) of the 1992 Act shall apply in respect of a special levy anticipated under this regulation as it applies to a special levy issued to it.