



# Pow of Inchaffray Drainage Commission (Scotland) Act 2019

2019 asp 2

## PART 2

### ANNUAL ASSESSMENTS ETC.

#### 10 Annual budget and assessments

- (1) Schedule 4 has effect in regard to—
  - (a) the preparation and confirmation of the budget for each assessment year, and
  - (b) heritors' rights to make representations on, and to require an independent review of, the draft budget.
- (2) As soon as practicable after there is a confirmed budget for an assessment year, the Commission must give an assessment notice to each heritor specifying the amount payable by the heritor for the assessment year.
- (3) The amount payable by a heritor is the rate poundage for the assessment year multiplied by the chargeable value of the heritor's land.
- (4) The rate poundage for an assessment year is the budget for the assessment year divided by the sum of the chargeable values of each heritor's land.
- (5) The chargeable value of a heritor's land is calculated in accordance with schedule 5.
- (6) An assessment notice must include—
  - (a) a copy of the confirmed budget,
  - (b) the rate poundage and how it is calculated, and
  - (c) an explanation of how the amount payable by the heritor is calculated.
- (7) The heritor must pay the assessment to the Commission by the later of—
  - (a) the end of the period of 28 days beginning with receipt of the assessment notice, and
  - (b) the first day of the assessment year to which it applies.

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*Status: This is the original version (as it was originally enacted).*

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- (8) No later than two months after the date on which this section comes into force, the Commission must give each heritor a valuation notice specifying the chargeable value of the heritor's land and how it has been calculated.