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STATUTORY INSTRUMENTS

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**1995 No. 3252 (S.241)**

**RATING AND VALUATION**

**The Water Undertakings (Rateable Values) (Scotland) (No.2) Order 1995**

*Made* - - - - *11th December 1995*

*Coming into force* - - *1st April 1996*

The Secretary of State, in exercise of the 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) (No.2) Order 1995 and shall come into force on 1st April 1996.

**Interpretation**

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

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

“authority” means—

(a) as respects any period before 1st April 1996—

- (i) a regional council;
- (ii) an islands council; and
- (iii) the Board;

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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 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 inserted by the Local Government and Housing Act 1989 (c. 42), Schedule 6, paragraph 18; section 6(5A) and (8) was inserted by the Local Government etc. (Scotland) Act 1994 (c. 39), 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).

(b) as respects any period after 31st March 1996—

- (i) the East Authority;
- (ii) the North Authority; and
- (iii) the West Authority;

“the Board” means the Central Scotland Water Development Board;

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

“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 1996-97 to 1999-2000**

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 1996-97, is hereby prescribed as £33,218,368;
- (b) for each of the following three 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) £10,641,747 in respect of lands and heritages occupied by the East Authority;
- (b) £6,127,956 in respect of lands and heritages occupied by the North Authority; and
- (c) £16,448,665 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 three financial years following the financial year 1996-97 in respect of the lands and heritages occupied by each authority shall be calculated in accordance with the formula—

$$A \times \left( 1 + \frac{B - C}{2 \times C} \right)$$

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—

(a) “the relevant adjusted volume of supply” for a financial year beginning after 31st March 1996 means the adjusted volume of supply for the authority and financial year in question; and

(b) “the relevant adjusted volume of supply” for a financial year beginning before 1st April 1996 means—

(i) in the case of the East Authority, the total of the adjusted volumes of supply for the regional councils for Borders Region, Central Region, Fife Region and Lothian Region for the financial year in question, together with 78% of the Board’s adjusted volume of supply for that year;

(ii) in the case of the North Authority, the total of the adjusted volumes of supply for the regional councils for Grampian Region, Highland Region and Tayside Region for the financial year in question, together with the total of the adjusted volumes of supply for the islands councils for the Orkney Islands Area, the Shetland Islands Area and the Western Isles Islands Area for that year; and

(iii) in the case of the West Authority, the total of the adjusted volumes of supply for the regional councils for Dumfries and Galloway Region and Strathclyde Region for the financial year in question, together with 22% of the Board’s adjusted volume of supply for that year.

(4) The adjusted volume of supply for an authority and a financial year shall be calculated in accordance with the formula—

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

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.

(5) Any reference in paragraph (4) 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 1996-97 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 three financial years following the financial year 1996-97 (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 1996-97 and the three following financial years.

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

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

“(iii) upon their ceasing to be lands and heritages within the class of lands and heritages prescribed in the Water Undertakings (Rateable Values) (Scotland) (No. 2) Order 1995 (hereinafter in this Act referred to as “the 1995 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 1995 Order)”.

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

“(gg) by entering therein, in relation to an authority as defined in the 1995 Order, any lands and heritages within the class of lands and heritages prescribed in that Order together with the rateable values determined and, where appropriate, apportioned by the assessor 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 (gg)”.

(5) 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 1995 Order)”.

### Revocation

10. The Water Undertakings (Rateable Values) (Scotland) Order 1995<sup>(3)</sup> is hereby revoked.

St Andrew’s House,  
Edinburgh  
11th December 1995

George Kynoch  
Parliamentary Under Secretary of State, Scottish  
Office

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(2) 1956 c. 60; section 6(1) was amended by the Abolition of Domestic Rates Etc. (Scotland) Act 1987, Schedule 6 and the Local Government and Housing Act 1989, Schedule 6, paragraph 3.

(3) S.I.1995/367.

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

## SCHEDULE 1

Article 6(1)

Apportionment of aggregate amount of rateable values of  
prescribed class of lands and heritages for financial year 1996-97

(1) Local authority	(2) Apportioned amount — East Authority£	(3) Apportioned amount — North Authority£	(4) Apportioned amount — West Authority£
Aberdeen City		939,450	
Aberdeenshire		1,135,395	
Angus		798,966	
Argyll & Bute			574,932
East Ayrshire			680,062
North Ayrshire			1,178,790
South Ayrshire			1,049,792
Scottish Borders	1,018,159		89
Clackmannanshire	459,449		
Dumbarton & Clydebank	278,620		875,219
Dumfries & Galloway			1,010,281
East Dunbartonshire	358,271		1,127,789
Dundee City		638,281	
City of Edinburgh	2,324,887		
Falkirk	1,583,484		
Fife	1,367,522		
City of Glasgow			3,107,598
Highland		1,311,507	
Inverclyde			603,615
North Lanarkshire	368,983		1,261,356
South Lanarkshire	12,529		1,956,126
East Lothian	511,756		
Midlothian	414,693		
West Lothian	548,759		
Moray		357,263	
Orkney Islands		141,103	
Perthshire & Kinross	709,842	456,337	
East Renfrewshire			527,534
Renfrewshire			944,446

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(1) Local authority	(2) Apportioned amount — East Authority£	(3) Apportioned amount — North Authority£	(4) Apportioned amount — West Authority£
Shetland Islands		174,445	
Stirling	684,793		1,551,036
Western Isles		175,209	

## SCHEDULE 2

Article 6(2)

Apportionment of aggregate amount of rateable values of prescribed class  
of lands and heritages for 1997-98 and two following financial years

(1) Local authority	(2) Apportionment figure — East Authority£	(3) Apportionment figure — North Authority£	(4) Apportionment figure — West Authority£
Aberdeen City		153,306	
Aberdeenshire		185,281	
Angus		130,381	
Argyll & Bute			34,953
East Ayrshire			41,345
North Ayrshire			71,665
South Ayrshire			63,822
Scottish Borders	95,676		5
Clackmannanshire	43,174		
Dumbarton & Clydebank	26,182		53,209
Dumfries & Galloway			61,420
East Dunbartonshire	33,667		68,564
Dundee City		104,159	
City of Edinburgh	218,468		
Falkirk	148,799		
Fife	128,505		
City of Glasgow			188,927
Highland		214,019	
Inverclyde			36,697
North Lanarkshire	34,673		76,684
South Lanarkshire	1,177		118,923
East Lothian	48,089		

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(1) Local authority	(2) Apportionment figure — East Authority£	(3) Apportionment figure — North Authority£	(4) Apportionment figure — West Authority£
Midlothian	38,969		
West Lothian	51,567		
Moray		58,301	
Orkney Islands		23,026	
Perthshire & Kinross	66,704	74,468	
East Renfrewshire			32,072
Renfrewshire			57,418
Shetland Islands		28,467	
Stirling	64,350		94,296
Western Isles		28,592	

## EXPLANATORY NOTE

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

This Order makes provision for the valuation for financial years 1996-97 to 1999-2000 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 1996-97 at £33,218,368 and prescribes how the aggregate amount should be arrived at for each of the three 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 the Order for financial year 1995-96 concerning water undertakings (articles 7 to 10).