



Land Drainage Act 1961

1961 CHAPTER 48

PART I

DRAINAGE CHARGES

Provisions applicable to general and special drainage charges

7 Ascertainment of annual value

- (1) The annual value of any land for the purposes of any drainage charge shall be its annual value as determined, within the meaning of section one of the Drainage Rates Act, 1958, for the purposes of income tax under Schedule A for the last year of assessment ending before the end of the period for which the charge is raised; and subsections (2), (3) and (5) of that section shall apply as if the charge were a drainage rate made at the date the charge was raised.
- (2) Where a chargeable hereditament consists of or includes part only of any land in respect of which an assessment to income tax is made under Schedule A, the river board shall ascertain its annual value by apportioning the annual value of the land.
- (3) The Minister may by statutory instrument make regulations prescribing principles to be observed in making apportionments under this section, and such regulations may require apportionments made by internal drainage boards for the purposes of drainage rates to be used for the purposes of this section and may require such boards to furnish to river boards such information as may be required to enable them to comply with the regulations. A statutory instrument containing regulations under this subsection shall be subject to annulment in pursuance of a resolution of the Commons House of Parliament.
- (4) Where any land owned by or occupied for the purposes of the Crown is not assessed to income tax under Schedule A, subsections (1) and (2) of this section shall not apply to any hereditament which is or forms part of the land, but the annual value of such a hereditament for the purposes of any drainage charge shall be such as the river board may determine.

Status: This is the original version (as it was originally enacted).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

- (5) Where a river board have made an apportionment or determination under this section, they shall serve notice of their decision upon both the owner and the occupier of the hereditament, and the owner and the occupier, or either of them, may within twenty-eight days after the service of the notice appeal against the decision to a magistrates' court.
- (6) A river board may from time to time require the surveyors of taxes for their area to furnish to them, on payment at such rate as the Treasury may determine, a copy of the annual values for the time being in force for the purposes of income tax under Schedule A for all or any of the properties in that area, and such particulars of notices of assessments, appeals against assessments and the determination of such appeals as may be required to enable the river board to give effect to subsections (1) and (2) of this section.
- (7) Notwithstanding anything in the foregoing provisions of this section, where the annual value of any land for the purposes of any drainage charge would include a fraction of a pound, the fraction shall, if greater than ten shillings, be treated as one pound and shall in any other case be disregarded.