

SCHEDULES

SCHEDULE 11

WATER AND SEWERAGE CHARGES: SCOTLAND

PART II

CHARGES FOR SEWERAGE SERVICES

- 13 The expenditure incurred by a local authority in carrying out any of their functions under the 1968 Act shall, insofar as not otherwise met, be met out of—
- (a) the council tax; and
 - (b) the non-domestic sewerage rate described in paragraphs 19 to 22 below.

Estimation and apportionment of expenditure

- 14 In respect of the financial year 1993-94 and each subsequent financial year, each local authority shall, before such date as may be prescribed in relation to each of those years—
- (a) subject to paragraph 15 below, estimate the amount of the expenditure mentioned in paragraph 13 above which they will incur in respect of that year; and
 - (b) subject to paragraphs 16 and 17 below, determine what proportion of that expenditure is to be met out of—
 - (i) the council tax; and
 - (ii) the said non-domestic sewerage rate,respectively.
- 15 In estimating the expenditure mentioned in paragraph 13 above which they will incur in respect of any financial year a local authority shall take into account—
- (a) such additional sum as is in their opinion required—
 - (i) to cover expenses previously incurred;
 - (ii) to meet contingencies; and
 - (iii) to meet any expenses which may fall to be met before the money to be received from the sources mentioned in paragraph 13 above in respect of the next following financial year will become available; and
 - (b) any means by which any part of that expenditure may otherwise be met or provided for.
- 16 The proportion of the expenditure mentioned in paragraph 13 above which is to be met out of the council tax shall be such proportion as the local authority consider to be reasonably attributable to the provision by them of the sewerage services mentioned in section 1(1) of the 1968 Act to dwellings in their area, and no part

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of that proportion shall be met out of any other charge or rate leviable by the local authority.

17 Subject to paragraph 16 above, a local authority may apportion their estimated expenditure mentioned in paragraph 14(a) above on whatever basis they consider appropriate, but they shall ensure that the apportionment is not such as to show undue preference to, or discriminate unduly against, any class or classes of person liable to pay—

- (a) the council tax; or
- (b) the non-domestic sewerage rate,

respectively.

18 Where a local authority have determined in respect of any financial year what proportion of their estimated expenditure under the 1968 Act falls to be met out of the council tax, that amount shall form part of the total estimated expenses in respect of that year which are mentioned in section 93(3) of this Act.

Non-domestic sewerage rate

19 Each local authority shall, in respect of the financial year 1993-94 and each subsequent financial year, determine, before such date as may be prescribed in relation to each of those years, such amount of the non-domestic sewerage rate as will provide sufficient money to meet the proportion of their estimated expenditure under the 1968 Act for that year which they have determined under paragraph 14 above is to be met out of that rate.

20 Subject to paragraphs 21 and 23 below, the non-domestic sewerage rate shall be levied in respect of lands and heritages whose drains or private sewers are connected with public sewers or public sewage treatment works and which are—

- (a) subjects (other than part residential subjects) in respect of which there is an entry in the valuation roll, according to the rateable value of those subjects; or
- (b) part residential subjects, according to that part of their rateable value which is shown in the apportionment note as relating to the non-residential use of those subjects.

21 (1) Where, in respect of a financial year, the non-domestic sewerage rate is leviable under paragraph 20 above in respect of lands and heritages which are both—

- (a) church or charity premises; and
- (b) premises to which, by virtue of subsection (4) of section 41 of the 1980 Act, that section applies, whether or not they are premises in respect of which the non-domestic water rate is leviable,

the non-domestic sewerage rate shall be levied not according to the rateable value of those lands and heritages or that part thereof which is shown in the apportionment note as relating to their non-residential use but instead in accordance with sub-paragraph (2) below.

(2) Where—

- (a) the water authority, in a resolution under subsection (1) of the said section 41, made with respect to the lands and heritages mentioned in sub-paragraph (1) above or to a class of premises which includes those lands and heritages, have specified for the purposes of that subsection in respect of that year a fraction of net annual value smaller than one half, then the non-domestic sewerage

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rate shall be levied according to that smaller fraction of the rateable value of those lands and heritages or, as the case may be, that part thereof; and

- (b) the water authority have not so specified a smaller fraction, then the non-domestic sewerage rate shall be levied according to one half of the rateable value of those lands and heritages or, as the case may be, that part thereof.

(3) In sub-paragraph (1) above “church or charity premises” means—

- (a) premises to the extent to which, under section 22(1) of the 1956 Act (exemption from non-domestic rates of church premises etc.), no non-domestic rate is leviable on them in respect of the financial year; or
- (b) lands and heritages in respect of which relief in respect of the non-domestic rate is given in respect of the financial year under subsection (2) of section 4 of the Local Government (Financial Provisions etc.) (Scotland) Act 1962 (relief for premises occupied by charities); or
- (c) lands and heritages in respect of which a reduction of or remission from the non-domestic rate has effect in respect of the financial year under subsection (5) of the said section 4.

22 The person who is liable to pay the non-domestic sewerage rate in respect of any premises shall be the person who is liable to pay the non-domestic rate in respect of those premises, or who would be liable to pay the non-domestic rate but for any enactment which exempts those premises from that rate or by or under which relief or remission from liability for that rate is given.

23 The provisions of—

- (a) Part XI of the 1947 Act;
- (b) Part VII of the 1973 Act; and
- (c) sections 7, 8, 9 and 10 of the 1975 Act,

(all of which relate to rating) shall apply, subject to such adaptations and modifications as may be prescribed, to the levying, collection and recovery of the non-domestic sewerage rate.