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STATUTORY INSTRUMENTS

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**1990 No. 72**

**The Internal Drainage Boards (Finance) Regulations 1990**

**PART II**

**DRAINAGE RATES**

**Modification of the power to make rates**

4. The power of a board to make and levy a drainage rate under and in accordance with Part IV of the principal Act or the provisions of any local Act as regards any time after 31st March 1990 shall be modified in accordance with the provisions of this Part and Parts IV and VI of these Regulations.

**Rating of agricultural land and agricultural buildings**

5. A board may make a drainage rate in respect only of agricultural land and agricultural buildings.

**Abolition of owner's rate**

6.—(1) The expenses of a board raised by means of drainage rates in respect of the financial year beginning in 1993 and subsequent financial years shall be defrayed out of such rates without regard to the purpose for which any such expenses were incurred, and, in relation to such rates—

- (a) the distinction made in section 63(2) of the principal Act, between an owner's drainage rate and an occupier's drainage rate, shall cease to have effect;
- (b) section 63(3) of the principal Act shall have effect as if the words "Every owner's drainage rate and" were omitted;
- (c) section 69(1), paragraph (d) of section 72(5) of, and paragraphs 1(3)(b) and 22(b) of Schedule 2 to, the principal Act shall cease to have effect.

(2) Sections 64(7), 67(2) (4) and (6), 68(7), 76(2), 77, 78(1) and (2), 79(3) and 116(2) of, and paragraph 1(1)(c) of Schedule 2 to, the principal Act<sup>(1)</sup> shall have effect from 1st April 1993 as if the references therein to the owner or owners or the owning of hereditaments or land were omitted, but without prejudice to anything done by virtue of those sections before 1st April 1993.

(3) Paragraph 1(1)(a) and (d) and (3) of Schedule 2 to the principal Act shall have effect from 1st April 1993 as if the references therein to the owner of any land were references to the owner who is also the occupier of the land.

**Annual value of agricultural land and agricultural buildings**

7.—(1) For the purposes of sections 64(1) and 67 of the principal Act, the annual value of an annual value property in relation to any drainage rate made in respect of the financial year beginning in 1993 and subsequent financial years shall be its annual value determined in accordance with the Schedule to these Regulations.

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(1) Sections 78 and 79 were amended by [S.I. 1989/440](#).

(2) Without prejudice to section 67 of the principal Act, every board shall, not later than 31st December 1992, determine the annual value in accordance with the said Schedule of each annual value property in their district on that date.

(3) Where any agricultural land or agricultural buildings becomes an annual value property after 31st December 1992 in a district, the board of that district shall determine its annual value in accordance with the said Schedule as soon as practicable after the date on which it becomes such a property and that annual value shall have effect from that latter date.

(4) A determination made by a board under paragraphs (2) or (3) of this regulation may be the subject of an appeal in accordance with the provisions of section 78 of the principal Act in the same manner as if it were a determination under section 67(2) of that Act.

(5) For the purpose of enabling a board to fulfil the requirements of paragraphs (2) and (3) of this regulation, the occupier of an annual value property shall afford to the board in whose district the property lies, its officers and agents, reasonable facilities to inspect the property.

### **Supplementary provisions as to rates**

**8.—**(1) Every drainage rate shall be made in respect of a financial year.

(2) Every drainage rate shall be made before 15th February in the financial year preceding that in respect of which it is made, but is not invalid merely because it is made on or after that date.

(3) Without prejudice to the provisions of section 76 of the principal Act and any corresponding provision of a local Act in respect of a board, a board may not make more than one rate in respect of a financial year.

(4) Notice of a drainage rate given by a board pursuant to section 74 of the principal Act shall state the amounts of the board's expenses to be raised by means of drainage rates and special levies, respectively.

(5) For the purposes of sections 63 to 83 of the principal Act, the expressions

“agricultural buildings” and “agricultural land” shall have the meanings provided by regulation 2(1).

(6) In section 67(6) of the principal Act, the reference to the “financial year” shall be taken to refer to the financial year as defined in section 145(3) of the 1988 Act (a period of 12 months beginning with 1st April).

(7) Arrears of any drainage rates made in respect of a chargeable financial year may be recovered by a board in the same manner in which arrears of a non-domestic rate may, under the 1988 Act, be recovered by a charging authority.

(8) The power conferred by paragraph (7) of this regulation is in addition to, and not in substitution for, the powers conferred by any provisions of any local Act on any board in relation to arrears of drainage rates.