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STATUTORY INSTRUMENTS

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**1990 No. 72**

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

**PART III**

**SPECIAL LEVIES**

**Power to issue special levies**

**9.—**(1) In order to meet its expenses, a board may, in accordance with the following provisions of these Regulations, issue a special levy to a local charging authority in respect of any chargeable financial year.

(2) Any agreement made by a board and a rating authority pursuant to section 81 of the principal Act shall cease to have effect as regards any time after 31st March 1990.

(3) References in the principal Act to a “qualified authority” shall be taken to refer to a local charging authority.

**Issue of special levies**

**10.—**(1) A special levy must be issued before 15th February in the financial year preceding that in respect of which it is issued, but is not invalid merely because it is issued on or after that date.

(2) A board shall secure that such of its expenses as are to be met by special levies are borne by the local charging authorities (if more than one) in proportion.

(3) Proportions under paragraph (2) of this regulation shall be determined—

- (a) in respect of the financial years beginning in 1990, 1991 and 1992, in accordance with regulation 22;
- (b) in respect of the financial year beginning in 1993 and each subsequent financial year, by reference to the aggregate annual value of the land, other than agricultural land, within each charging authority’s area or (as the case may be) the part of such land that lies within the board’s district, such value to be determined by the board in accordance with the provisions of regulation 18.

**Substituted special levies**

**11.—**(1) A board which has issued a special levy in respect of a financial year (originally or by way of substitute) may issue a special levy in substitution if the special levy for which it is substituted is quashed because of a failure to fulfil the requirement of regulation 10(2), or if it appears necessary to them in order to make the special levy conform with these Regulations, and in particular may—

- (a) correct any clerical or arithmetical error;
- (b) correct any erroneous insertions or omissions or any misdescriptions;
- (c) make such additions or corrections as appear necessary to the board by reason of any change in the boundaries of their district or of a local charging authority.

(2) A special levy issued in substitution shall be issued in accordance with regulation 10(2) and (3) and regulation 12(1) and (2).

(3) Where a board issues a special levy in substitution (in this regulation called “a new levy”), anything paid to it by reference to the special levy for which it is substituted (in this regulation called “the old levy”) shall be treated as paid by reference to the new levy.

(4) But if the amount of the old levy exceeds that of the new levy—

- (a) the amount in excess shall be repaid if the local charging authority by whom it was paid so requires;
- (b) in any other case, the amount in excess shall (as the board determines) either be repaid or be credited against any subsequent liability of the local charging authority in respect of any special levy of the board.

### **Supplementary provisions as to special levies**

12.—(1) A special levy shall be made by a board in writing under the common seal of the board.

(2) A special levy shall be issued by a board within 10 days of the making thereof, stating the amount of the special levy, the charging authority to which it is issued and the date of issue, to every charging authority for any area wholly or partly included in the district of the board.

(3) Every board shall before 1st April 1990 compile, and subsequently maintain, a record of—

- (a) any special levy (including any special levy in substitution) issued by them under these Regulations, showing in respect of each special levy the amount thereof, the dates on which it was made and issued, and the charging authority to which it was issued; and
- (b) the proportion of their expenses raised, in respect of each chargeable financial year, from the proceeds of drainage rates and special levies, respectively,

and keep the said record open to inspection by members of the public at all reasonable times at the principal office of the board.

### **Payment of special levies**

13. A local charging authority, to which a board issues a special levy under these Regulations in respect of a financial year, shall pay the amount of the special levy in that financial year—

- (a) at such time and in such instalments (if any) as may be agreed between the board and the local charging authority; or
- (b) in default of such agreement, by two equal instalments due on 1st May and 1st November in the financial year, or when the special levy is issued after 30th April in the financial year, due 30 days after the date of issue of the special levy and on 1st November or 60 days after the said date of issue (whichever is later).

### **Anticipation of special levies**

14.—(1) This regulation applies where, at a time when a charging authority makes a calculation under section 95 of the 1988 Act(1) for a financial year, a board having power to issue to it a special levy under these Regulations has not issued a levy to it in respect of that year.

(2) In estimating its expenditure under section 95(2) of the 1988 Act, a charging authority may take into account its estimate of the amount of the special levy that it expects will be issued to it by the board.

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(1) Section 95 was amended by the Local Government and Housing Act 1989, Schedule 5, paragraph 63.

(3) Where before 15th February in any financial year a board issues to a charging authority a special levy in respect of the following financial year, the amount taken into account under section 95(2) of the 1988 Act in respect of that following financial year shall be the amount of the special levy.

(4) The amount estimated under paragraph (2) of this regulation in relation to the financial year beginning in 1990 shall be not less than the aggregate amount of the board's expenses for which, in the financial year beginning in 1989, the board made a drainage rate assessed on the land, other than agricultural land and agricultural buildings, in the area of the charging authority including, where an agreement between the board and the charging authority under section 81 of the principal Act is in force, the amount payable under that agreement.

(5) The amount estimated under paragraph (2) of this regulation in relation to the financial year beginning in 1991 and each subsequent financial year shall be not less than the amount of the special levy issued by the board to the charging authority in respect of the preceding financial year.

(6) If the charging authority makes calculations for the year in substitution under section 96 of the 1988 Act at a time when a special levy in respect of that year has not been issued to it by the board, and an amount was taken into account under paragraph (2) of this regulation, the charging authority shall, in estimating its expenditure under section 95(2)(a) of that Act, take into account an amount equal to that taken into account under paragraph (2).

(7) If the board issues no levy to the charging authority in respect of a year, the fact that an amount has been taken into account under paragraph (2) of this regulation does not make the charging authority liable to pay anything to the board.

(8) Every board shall, if so requested, inform each local charging authority before 15th February 1990 of the aggregate amount relating to it referred to in paragraph (4) of this regulation.

(9) Section 33(4)(a) of the 1988 Act(2) shall apply in respect of a special levy anticipated under this regulation as it applies to a special levy issued to it.

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(2) Section 33(4)(a) was amended by the Local Government and Housing Act 1989, Schedule 5, paragraph 15(2).