
STATUTORY INSTRUMENTS

1990 No. 72

The Internal Drainage Boards (Finance) Regulations 1990

PART VI

TRANSITIONAL ARRANGEMENTS

Rating

21. In respect of the financial years beginning in 1990, 1991 and 1992, section 69(1) of the principal Act shall have effect as if the reference to the relative amount of rates in the respective sub-districts were a reference to the amounts of a board's expenses to be raised by means of drainage rates in those sub-districts.

Apportionment of expenses

22. In respect of the financial years beginning in 1990, 1991 and 1992—

- (a) proportions under regulation 10(3) (apportionment among local charging authorities) shall be determined by reference to the aggregate, for each charging authority's area or (as the case may be) the part of that area which lies within the board's district, of—
 - (i) the rateable values shown on 1st January 1990 for hereditaments in the valuation lists, and
 - (ii) the annual values of hereditaments other than agricultural land and agricultural buildings shown on 1st January 1990 in the register of the board;
- (b) the proportion under regulation 15(2) (proportion of the expenses of a board to be raised by means of drainage rates) shall be that which the aggregate amount raised by the board by means of drainage rates on agricultural land and agricultural buildings in respect of the financial year beginning in 1989 bears to the total amount raised by means of drainage rates (including any amount payable to the board under an agreement under section 81 of the principal Act) in respect of that financial year;
- (c) the proportion under regulation 17(4) (proportion of the expenses in a sub-district to be raised by means of drainage rates and special levies, respectively) shall be that which the aggregate amount raised by the board by means of drainage rates assessed on agricultural land and agricultural buildings in the sub-district in respect of the financial year beginning in 1989 bears to the aggregate amount raised by means of drainage rates on land other than agricultural land and agricultural buildings (including any amount payable to the board under an agreement under section 81 of the principal Act) in respect of that financial year.