



# South Holland

## Drainage Board

**RATE ESTIMATES  
FOR THE FINANCIAL YEAR  
2014/2015**

Kettlewell House  
Austin Fields Industrial Estate  
King's Lynn  
Norfolk  
PE30 1PH

## INDICATIVE FIVE YEAR CAPITAL PLAN - SUMMARY OF ESTIMATED COSTS AND IMPACT ON DRAINAGE RATES

Scheme Code	Scheme Name	Original Estimate	Projected Out-turn	Estimated Gross Cost				
		2013/14	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
SCH14	Health and Safety Works	0	50	0	0	0	0	0
SCH23	Wisemans PS Refurb	0	11,000	0	0	0	0	0
SCH41	Lords Sluice Refurb	0	115,000	10,000	0	0	0	0
SCH42	Holbeach River Sluice Refurb - Prelims	0	21,000	0	0	0	0	0
SCH52	Holbeach River Sluice Refurb	250,000	250,000	320,000	0	0	0	0
SCH18	Telemetry	20,000	20,000	20,000	20,000	0	0	0
SCH44	Survey/Model - I, Westmere	10,000	10,000	0	0	0	0	0
SCH46	Survey/Model - L, Dawsmere	11,000	11,000	0	0	0	0	0
SCH45	Survey/Model - M, Fleet Haven	13,000	13,000	0	0	0	0	0
SCH48	Survey/Model - N, Lawyers	0	0	15,000	0	0	0	0
SCH49	Survey/Model - O, Andersons	0	0	10,000	0	0	0	0
SCH47	Survey/Model - Q,R, Lords, Wragg Marsh	0	0	22,000	0	0	0	0
SCH50	Survey/Model - P, Holbeach River	35,000	35,000	0	32,000	0	0	0
SCH51	Survey/Model - K, Lutton Leam	0	0	40,000	32,000	0	0	0
SCH43	Clay Lake PS Refurb	0	320,000	15,000	0	0	0	0
	Donningtons PS Refurb	0	0	30,000	220,000	80,000	0	0
	Sutton St James PS Refurb	0	0		30,000	180,000	120,000	0
	Fleet Haven PS Pumps/greasers	0	20,000	0	0	0	0	0
	Dawsmere PS Pumps/greasers	0	20,000	0	0	0	0	0
	Westmere PS/Sluice Refurb	0	0	0	0	0	30,000	330,000
	Standby Pump	0	0	0	0	0	100,000	0
	Lines of former reclamation <sup>1</sup>	0	5,000	0	0	0	0	0
	Eel Regs <sup>2</sup>	0	0	45,000	90,000	450,000	300,000	600,000
	Exeter Drain North pipeline diversion <sup>3</sup>	50,000	5,000	50,000	50,000	0	0	0
	<b>TOTAL: (£)</b>	<b>389,000</b>	<b>856,050</b>	<b>577,000</b>	<b>474,000</b>	<b>710,000</b>	<b>550,000</b>	<b>930,000</b>
	<b>CAPITAL FINANCING</b>							
	Capital Works Reserve	0	217,327	20,500	0	0	0	0
	Partnership Working Reserve	50,000	10,000	50,000	50,000	0	0	0
	Grant Aid	0	69,723	4,500	0	0	0	0
	Eel Regs funding (not secured, but without which scheme will not proceed)	0	0	45,000	90,000	450,000	300,000	600,000
	Local Levy	0	220,000	0	0	0	0	0
	Development Contribution	0	0	0	0	0	0	0
	Fixed Plant Renewals Fund	89,000	89,000	207,000	84,000	10,000	0	80,000
	<b>TOTAL: (£)</b>	<b>139,000</b>	<b>606,050</b>	<b>327,000</b>	<b>224,000</b>	<b>460,000</b>	<b>300,000</b>	<b>680,000</b>
	<b>Drainage Rates (RCCO)</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>

**KEY:** Schemes in green - receiving grant aid/Local Levy contributions  
 Figures in blue - expenditure for work carried over from previous financial years

**Notes:**

- 1 Lines of former reclamation study in partnership with the EA, LCC. Funded from Partnership Working Reserve.
- 2 Board have agreed that this work will only proceed if funded externally.
- 3 Exeter Drain North pipeline diversion in Spalding, in partnership with the LCC on a 50:50 basis. Funded from Partnership Working Reserve.

NOTES	ACTUAL 2012/13 £	ESTIMATE 2013/14 £	PROBABLE 2013/14 £	ESTIMATE 2014/15 Units	ESTIMATE 2014/15 Unit Type	ESTIMATE 2014/15 £
<b>DRAINS MAINTENANCE</b>						
	Hand Roding	3,591	8,300	8,300	6	Km 8,300
	Mechanical Roding	377,162	425,000	423,000	980	Km 425,000
	Chemical Weed Control	1,134	10,000	3,000	5	Km 10,000
1	Mudding Channels	51,885	63,000	75,000	30	Km 63,000
	Cleansing Culverts/Inspecting Pipelines	11,526	38,000	30,000	30	Days 38,000
	Bushing & Tree Coppicing	45,949	63,000	63,000	255	Days 63,000
	Vermin Control	7,098	12,000	14,000	160	Incident 14,000
2	New Access Works (Side Dyke Culverts)	33,235	30,000	38,000	40	Number 30,000
3	Slip Repairs	33,591	130,000	170,000	2000	Metre 136,200
	Drain Improvements/Land Tile outfalls	0	10,000	14,000	400	Number 10,000
4	Culvert Repairs & Renewals	45,514	100,000	135,000	100	Metre 100,000
	Guage Boards/Water Monitoring	0	2,000	1,000		Various 2,000
	Fencing and Gates	7,989	12,000	12,000	30	Incident 12,000
	Rubbish Clearance	4,059	10,000	12,000		Various 10,000
	Wracking	10,013	10,000	6,000	444	Labour Hour 10,000
	General duties	17,834	26,200	12,000	800	Labour Hour 18,000
	Freshwater Feeds	0	1,500	0		1,500
		<b>650,580</b>	<b>951,000</b>	<b>1,016,300</b>		<b>951,000</b>
<b>PUMPING STATIONS AND STRUCTURES MAINTENANCE</b>						
	Pumping Stations	256,884	198,457	202,457	17	Assets 208,457
	First Line Tidal Sluices	26,774	35,820	35,820	8	Assets 35,820
5	Second Line Tidal Sluices	45,862	60,000	5,000	14	Assets 60,000
	Water Level Control Structures	0	800	500	3	Assets 800
	Workshop	63,540	65,960	51,960	1	Assets 55,960
		<b>393,060</b>	<b>361,037</b>	<b>295,737</b>		<b>361,037</b>
	<b>DIRECT WORKS</b>	<b>1,043,640</b>	<b>1,312,037</b>	<b>1,312,037</b>		<b>1,312,037</b>

**NOTES**

- 1 2013/14 Probable more than budget due to large amount of mud removed from Fleet Drain.
- 2 2013/14 Probable more than budget due to new access culverts on mudding list.
- 3 2013/14 Probable more than budget due to extra slip repairs carried out.
- 4 2013/14 Probable more than budget due to extra work being carried out on free span bridges.
- 5 2013/14 Probable less than budget as the money allocated to Holbeach River second line sluice refurbishment will be spent on drain maintenance.

**A D PRICE**  
**OPERATIONS MANAGER**

**SOUTH HOLLAND INTERNAL DRAINAGE BOARD  
ESTIMATES FOR THE FINANCIAL YEAR 2014/15**

15 January 2014

**1. RATE REQUIREMENT**

	<b>ACTUAL 2012/13</b>	<b>ESTIMATE 2013/14</b>	<b>PROBABLE 2013/14</b>	<b>ESTIMATE 2014/15</b>	<b>PROPORTION 2014/15</b>
	£	£	£	£	%
<b><u>NEW WORKS AND IMPROVEMENT WORKS</u></b>					
Tidal Sluices	184,164	250,000	397,000	330,000	12.77%
Exeter Drain North Pipeline Diversion	0	50,000	5,000	50,000	1.93%
Telemetry	1,470	20,000	20,000	20,000	0.77%
Health & Safety Improvements	0	0	50	0	0.00%
Hydrological modelling & Investigations	76,184	69,000	74,000	132,000	5.11%
Pump Renewals/Pumping Station Refurbishments	16,572	0	360,000	45,000	1.74%
	<b>278,390</b>	<b>389,000</b>	<b>856,050</b>	<b>577,000</b>	<b>22.32%</b>
<b><u>CONTRIBUTIONS PAYABLE TO THE ENVIRONMENT AGENCY</u></b>					
Annual Precept Payable to the Environment Agency	145,835	145,835	145,835	149,773	5.79%
	<b>145,835</b>	<b>145,835</b>	<b>145,835</b>	<b>149,773</b>	<b>5.79%</b>
<b><u>MAINTENANCE WORKS</u></b>					
Direct Works	1,043,640	1,312,037	1,312,037	1,312,037	50.75%
Net (Surplus)/Deficit on Absorption Accounts	93,480	0	50,000	0	0.00%
Technical Support Costs	193,891	135,017	133,262	135,962	5.26%
Biodiversity Actions/BAP	390	10,800	5,000	5,000	0.19%
Asset Refurbishment Provision	0	0	0	211,452	8.18%
	<b>1,331,401</b>	<b>1,457,854</b>	<b>1,500,299</b>	<b>1,664,451</b>	<b>64.38%</b>
<b><u>ADMINISTRATION AND OTHER EXPENSES</u></b>					
Consortium Charges	132,913	153,729	167,173	168,655	6.52%
Lincolnshire LGPS Deficit Recovery Payments	0	0	0	8,000	0.31%
Provision for Assessable Value Decreases, Bad and Doubtful Debts	2,534	20,000	500	10,000	0.39%
Provision for Settlement Discount at 2.5%	6,834	7,200	7,169	7,200	0.28%
	<b>142,281</b>	<b>180,929</b>	<b>174,842</b>	<b>193,855</b>	<b>7.50%</b>
<b>TOTAL EXPENDITURE</b>	<b>£1,897,907</b>	<b>£2,173,618</b>	<b>£2,677,026</b>	<b>£2,585,079</b>	<b>100.00%</b>
<b><u>LESS:</u></b>					
<b><u>GOVERNMENT GRANTS</u></b>					
Tidal Sluices	105,238	0	69,723	4,500	0.17%
Exeter Drain North Pipeline Diversion	0	0	0	0	0.00%
Health & Safety Improvements	0	0	0	0	0.00%
Hydrological modelling & Investigations	0	0	0	45,000	1.74%
Pump Renewals/Pumping Station Refurbishments	16,572	0	220,000	0	0.00%
	<b>121,810</b>	<b>0</b>	<b>289,723</b>	<b>49,500</b>	<b>1.91%</b>
<b><u>CONTRIBUTIONS FROM THE ENVIRONMENT AGENCY</u></b>					
Highland Water Contributions	0	0	0	0	0.00%
<b><u>OTHER INCOME</u></b>					
Rents and Acknowledgements	6,316	6,300	3,255	3,500	0.14%
Development Contributions	5,099	0	53,528	0	0.00%
Investment Interest	30,752	20,000	15,000	15,000	0.58%
Sundry Income	1,477	1,000	60,784	1,500	0.06%
Profit/(Loss) on Disposal of Plant & Equipment	54,500	0	0	0	0.00%
Profit/(Loss) on Rechargeable Works	7,806	0	24,172	0	0.00%
	<b>105,950</b>	<b>27,300</b>	<b>156,739</b>	<b>20,000</b>	<b>0.78%</b>
<b>TOTAL INCOME</b>	<b>£227,760</b>	<b>£27,300</b>	<b>£446,462</b>	<b>£69,500</b>	<b>2.69%</b>
<b>NET REQUIREMENT</b>	<b>£1,670,147</b>	<b>£2,146,318</b>	<b>£2,230,564</b>	<b>£2,515,579</b>	<b>97.31%</b>
<b><u>FINANCED BY:-</u></b>					
<b><u>RATE INCOME LEVIED BY THE BOARD:</u></b>					
Occupiers Drainage Rates	867,578	870,926	871,092		
South Holland District Council	1,103,818	1,121,931	1,122,140		
Boston Borough Council	779	791	791		
	<b>£1,972,175</b>	<b>£1,993,648</b>	<b>£1,994,023</b>		
<b>LESS NET SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>302,028</b>	<b>(152,670)</b>	<b>(236,541)</b>		
<b>NET REQUIREMENT</b>	<b>£1,670,147</b>	<b>£2,146,318</b>	<b>£2,230,564</b>		
<b><u>GENERAL RESERVE</u></b>					
Balance brought forward at 1 April	718,058	922,446	922,446		
ADD: Net Surplus/(Deficit) for the year	302,028	(152,670)	(236,541)		
Movement on Reserves:					
Transfer from/(to) Capital Works Reserve	(97,640)	0	217,327		
Transfer from/(to) Development Reserve	0	0	0		
Transfer from/(to) Fixed Plant Reserve	0	89,000	0		
Transfer from/(to) Partnership Working Reserve	0	50,000	10,000		
Balance carried forward at 31 March	<b>£922,446</b>	<b>£908,776</b>	<b>£913,232</b>		

On preparing the estimates for the financial year 2013/14 it was estimated that the General Reserve would amount to £547,925 as at 31 March 2013. The actual Reserve as at 31 March 2013 was £922,446 and it is estimated that this Surplus will be in the region of £913,232 as at 31 March 2014.

**SOUTH HOLLAND INTERNAL DRAINAGE BOARD  
SECTION 37, LAND DRAINAGE ACT 1991**

**2. DETERMINATION OF ANNUAL VALUES AS AT 31 DECEMBER 2013**

The values at 31 December 2013 used for determining the proportion of expenses to be raised from drainage rates and special levies are as follows:-

PROPERTIES	RATED AREA HA	VALUES £	PROPORTION %	VALUE PER HECTARE £
Agricultural Land and/or Buildings	35,334.713	7,980,121	43.688	225.844
Other Land:-				
South Holland District Council	3,124.088	10,278,659	56.272	3,290.131
Boston Borough Council	2.199	7,246	0.040	3,295.134
<b>Totals</b>	<b>38,461.000</b>	<b>£18,266,026</b>	<b>100.000</b>	
Agricultural Land and/or Buildings	35,334.713	7,980,121	43.688	225.844
Billing Authorities	3,126.287	10,285,905	56.312	3,290.135
<b>Totals</b>	<b>38,461.000</b>	<b>£18,266,026</b>	<b>100.000</b>	

**SECTION 40, LAND DRAINAGE ACT 1991**

**3. DRAINAGE RATES/SPECIAL LEVIES FOR 2014/2015**

The following table shows the rate/levies for last year and 3 rate/levy options for this year based on estimated net expenditure. Option 1 shows the actual rate/levies requirement of 26.14%. Option 2 shows a rate increase of 2.60%, which equates to a 2.63% increase for SHDC - given the shift in their proportion of aggregate annual value arising from development during the course of the year. Option 3 shows a rise of 5.00%, which equates to a 5.03% increase for SHDC - given the shift in their proportion of aggregate annual value arising from development during the course of the year. Option 3 is recommended and Members attention is drawn to the 5 year indicative forecast shown overleaf.

The Rate Increase being recommended this year is significant due to 1) the pension deficit recovery payments now requested by Lincolnshire County Council following their decision to disband the IDB Sub-Fund within the Local Government Pension Scheme, and 2) the need to provide for the refurbishment of existing assets.

FINANCED BY:-	REQUIREMENT			
	2013-2014 ESTIMATED £	2014-2015 OPTION 1 £	2014-2015 OPTION 2 £	2014-2015 OPTION 3 £
Capital Works Reserve	0	0	20,500	20,500
Fixed Plant Reserve	89,000	0	207,000	207,000
Development Reserve	0	0	0	0
Partnership Working Reserve	50,000	0	50,000	50,000
General Reserve	13,670	0	191,919	144,062
Balances Reduction/(Increase)	152,670	0	469,419	421,562
<b>RATES/LEVIES:</b>				
Occupiers Drainage Rates	870,926	1,099,014	893,933	914,841
South Holland District Council (SHDC)	1,121,931	1,415,567	1,151,415	1,178,345
Boston Borough Council (BBC)	791	998	812	831
<b>NET REQUIREMENT</b>	<b>£2,146,318</b>	<b>£2,515,579</b>	<b>£2,515,579</b>	<b>£2,515,579</b>
Penny Rate in the Pound	10.918p	13.772p	11.202p	11.464p
<b>INCREASES/(DECREASES):</b>				
Drainage Rate Increase/(Decrease)	1.50%	26.14%	2.60%	5.00%
Special Levy for SHDC Increase/(Decrease)	1.66%	26.17%	2.63%	5.03%
Special Levy for BBC Increase/(Decrease)	1.54%	26.17%	2.65%	5.06%
<b>GENERAL RESERVE:</b>				
Probable Reserve at 31 March	£881,699	£913,232	£721,313	£769,170
Reserve expressed as a percentage of Net Requirement	41.08%	36.30%	28.67%	30.58%
<b>AVERAGE RATE PER ACRE:</b>				
Agricultural Land and/or Buildings	£9.98	£12.59	£10.24	£10.48
Billing Authorities	£145.36	£183.37	£149.15	£152.64
<b>RATE PER PERSON:</b>				
Agricultural Drainage Ratepayers	£622.09	£785.01	£638.52	£653.46
SHDC (population taken from 2001 Census)	£14.66	£18.50	£15.05	£15.40
BBC (population taken from 2005 Census)	£0.01	£0.02	£0.01	£0.01

The current headline rate of inflation as indicated by the National Statistics Office for October 2013 is 2.60%

**SOUTH HOLLAND INTERNAL DRAINAGE BOARD**

**4. INDICATIVE FORECAST FOR FIVE YEARS, USING TODAY'S RATEABLE VALUES (ALLOWING FOR INFLATION AT 3%)**

<b>RATE REQUIREMENT</b>	<b>OPTION 3 REQUIREMENT...</b>				
	<b>2014/2015</b>	<b>2015/2016</b>	<b>2016/2017</b>	<b>2017/2018</b>	<b>2018/2019</b>
	£	£	£	£	£
New Works and Improvement Works	577,000	488,220	753,239	601,000	1,046,723
Contributions Payable to the Environment Agency	149,773	154,266	158,894	163,661	168,571
Maintenance Works	1,664,451	1,714,385	1,765,817	1,818,792	1,873,356
Administration and Other Expenses	193,855	203,671	213,781	220,194	226,800
Government Grants	-49,500	-92,700	-477,405	-327,818	-675,305
Contributions from the Environment Agency	0	0	0	0	0
Other Income	-20,000	-20,600	-21,218	-21,855	-22,511
<b>NET REQUIREMENT</b>	<b>£2,515,579</b>	<b>£2,447,242</b>	<b>£2,393,108</b>	<b>£2,453,974</b>	<b>£2,617,634</b>

**FINANCED BY:-**

Capital Works Reserve	20,500	0	0	0	0
Fixed Plant Reserve	207,000	84,000	10,609	0	90,041
Development Reserve	0	0	0	0	0
Partnership Working Reserve	50,000	50,000	0	0	0
General Reserve	144,062	156,389	160,985	165,788	170,728
Balances Reduction/(Increase)	421,562	290,389	171,594	165,788	260,769

**RATES/LEVIES:**

Occupiers Drainage Rates	914,841	942,293	970,542	999,670	1,029,675
South Holland District Council (SHDC)	1,178,345	1,213,704	1,250,091	1,287,608	1,326,255
Boston Borough Council (BBC)	831	856	881	908	935
	<b>£2,515,579</b>	<b>£2,447,242</b>	<b>£2,393,108</b>	<b>£2,453,974</b>	<b>£2,617,634</b>

**INCREASES/(DECREASES):**

Penny Rate in the Pound	11.464p	11.808p	12.162p	12.527p	12.903p
Rate Increase/(Decrease)	5.00%	3.00%	3.00%	3.00%	3.00%

**GENERAL RESERVE:**

Probable Reserve	£769,170	£612,781	£451,796	£286,008	£115,280
Reserve expressed as a percentage of Net Requirement	30.58%	25.04%	18.88%	11.65%	4.40%

**AVERAGE RATE PER ACRE:**

Agricultural Land and/or Buildings	£10.48	£10.79	£11.12	£11.45	£11.79
Billing Authorities	£152.64	£157.22	£161.93	£166.79	£171.80

**RATE PER PERSON:**

Agricultural Drainage Ratepayers	£653.46	£673.07	£693.24	£714.05	£735.48
SHDC (population taken from 2001 Census)	£15.40	£15.86	£16.34	£16.83	£17.33
BBC (population taken from 2005 Census)	£0.01	£0.01	£0.02	£0.02	£0.02

**5. EARMARKED BALANCES AND RESERVES**

	<b>ACTUAL</b>	<b>ADEQUACY</b>	<b>PROJECTED</b>	<b>ESTIMATED</b>	<b>TREND</b>
	<b>31/03/2013</b>	<b>31/03/2013</b>	<b>31/03/2014</b>	<b>31/03/2015</b>	<b>2012/13-14/15</b>
	£	%	£	£	Inc/Dec
<b>Earmarked Reserves</b>					
Capital Works Reserve	365,100	100%	147,773	127,273	Decreasing
Development Reserve	250,963	tbc	250,963	275,000	Increasing
Fixed Plant Reserve	1,317,688	41%	1,844,738	1,833,515	Increasing
General Reserve	922,446	183%	913,232	769,170	Decreasing
ICT Reserve	13,766	100%	0	0	
Mobile Plant Reserve	210,000	100%	0	0	
Partnership Working Reserve	113,138	100%	0	0	
	<b>£3,193,101</b>	<b>ADEQUATE</b>	<b>£3,156,706</b>	<b>£3,004,958</b>	
<b>Other Reserves</b>					
Revaluation Reserve	807,725	N/A	375,000	375,000	Decreasing
Pensions Reserve	-3,973,000	-100%	-4,100,000	-4,250,000	Decreasing
	<b>-£3,165,275</b>	<b>INADEQUATE</b>	<b>-£3,725,000</b>	<b>-£3,875,000</b>	
<b>Total Reserves</b>	<b>£27,826</b>	<b>INADEQUATE</b>	<b>-£568,294</b>	<b>-£870,042</b>	

The adequacy of each Reserve has been determined in accordance with the Board's Capital Financing and Reserves Policy, which is published on the Members Area of the Group's website.

**SOUTH HOLLAND INTERNAL DRAINAGE BOARD ("the Board")**  
**LAND DRAINAGE ACT 1991 ("the Act")**  
**DRAINAGE RATES AND SPECIAL LEVIES FOR 2014/15: FROM 1 APRIL 2014 TO 31 MARCH 2015**

On the 13th day of February 2014 the Board resolved as follows:-

1. That in respect of the financial year ending 31st March 2015 the proportions of expenditure to be raised by drainage rates with regard to agricultural land and/or buildings and by special levies on local billing authorities are 43.69% (£914,841) and 56.31% (£1,179,176) respectively.
2. That the proportions between the local billing authorities of the amount to be raised by special levies are as set out below, against the special levy for each local billing authority.
3. To make the drainage rates and special levies set out below and that the seal of the Board be affixed to those drainage rates and special levies.

	<u>DRAINAGE RATE</u>			<u>SPECIAL LEVIES</u>	
	<u>p</u>	<u>p</u>		<u>£</u>	<u>%</u>
New Works and Improvement Works	3.159		South Holland District Council	£1,178,345	56.272%
Contributions to the Environment Agency	0.820		Booston Borough Council	£831	0.040%
Maintenance Works	9.112				
Administration and Other Expenses	1.061	14.152			
<b>LESS:-</b>					
Government Grants	0.271				
Contributions from the Environment Agency	0.000				
Other Income	0.109	0.380			
		13.772			
Add/(deduct) for adjustment of balances		(2.308)			
		<u>11.464</u>		<u>£1,179,176</u>	<u>56.31%</u>

THE COMMON SEAL of the Board is affixed in the presence of:-

D R WORTH  
CHAIRMAN

P J CAMAMILE  
CHIEF EXECUTIVE OFFICER

**CERTIFICATE**

I certify as follows:-

1. That the drainage rate has been made before 15th February, as required by section 40(4) of the Act and in the manner prescribed by regulation 2 of The Drainage Rate (Forms) Regulations 1993.
2. That notice of the drainage rates and special levies has been given on the 15th February 2014, as required by section 48(2) of the Act and affixed to the front door of the Board's office at Marsh Reeves, Foxes Lowe Road, Holbeach, Spalding, Lincolnshire, PE10 0RN, in accordance with section 48(3) of the Act.
3. That the special levies have been issued to the billing authorities on the 15th day of February 2014 and are payable in two equal instalments on 1 May and on 1 November next.
4. That a register containing the individual drainage hereditaments has been prepared and maintained in the prescribed form, together with a map showing the wherabouts of those hereditaments, in accordance with section 52(1) of the Act and the Registers of Drainage Boards Regulations 1968.
5. That drainage rates and special levies are beyond the scope of Vat, in accordance with the rules specified from time to time by HMRC.

P J CAMAMILE  
CHIEF EXECUTIVE OFFICER

**SOUTH HOLLAND INTERNAL DRAINAGE BOARD (“the Board”)  
LAND DRAINAGE ACT 1991 (“the Act”)**

**DRAINAGE RATES AND SPECIAL LEVIES FOR 2014/15**

AS REQUIRED by Section 48(2) of the Act, the Board gives notice as follows:-

1. On the 11 February 2014 the Board made:-

A Drainage Rate of 11.464p in the pound (£)

in respect of agricultural land and agricultural buildings in their district to raise £914,841 of their expenditure for the financial year ending on the 31 March 2015.

2. Also on the 11 February 2014 the Board made a special levy of £1,178,345 on South Holland District Council and a special levy of £831 on Boston Borough Council to raise the balance of their expenditure for the same year.

Dated 15<sup>th</sup> Day of February 2014

P J CAMAMILE  
CHIEF EXECUTIVE

Kettlewell House, Austin Fields Industrial Estate,  
KINGS LYNN, Norfolk PE30 1PH