WAVENEY, LOWER YARE AND LOTHINGLAND INTERNAL DRAINAGE BOARD

DRAINAGE RATES

AND SPECIAL LEVIES

REGISTER AND MAP OF DRAINAGE HEREDITAMENTS

MAINTENANCE AND INSPECTION POLICY

WATER MANAGEMENT ALLIANCE

Review date: February 2020 (to be reviewed every 5 years)

Next review date: February 2025

Reviewed by: Waveney, Lower Yare and Lothingland IDB

The Board has a statutory duty to prepare, maintain and make available for public Inspection the Register and Map of Drainage Hereditaments in the prescribed form, as set out in the Registers of Drainage Boards Regulations 1968. These duties are placed on the Board by section 52 of the Land Drainage Act 1991. This policy explains how the Board will fulfil these obligations.



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Duty to prepare, maintain and make available for public inspection the Register and Map of Drainage Hereditaments

- 1.1 The Board has a statutory duty to prepare, maintain and make available for public Inspection the Register and Map of Drainage Hereditaments in the prescribed form, as set out in the Regulations of Drainage Boards Regulations 1968 ("the Regulations"). These duties arise from section 52 of the Land Drainage Act 1991 ("the Act").
- 1.2 The Regulations are still in force today other than Regulation 13, which deals with appeals on redetermination of annual values. Regulation 13 has been replaced by sections 45 and 46 of the Act.

2. Content and purpose of the Register and Map

- 2.1 The Register of Drainage Hereditaments is split into 3 parts. Part 1 shows the prescribed particulars of each chargeable property (hereditament) that are used for calculating drainage rates due (Area [acres and hectares], Annual Value and Land Record ID[s]). This information should be listed in Part 1 of the Register for each sub-district where Orders sub dividing the Drainage District for the purposes of raising expenses are in force.
- 2.2 No personal data is prescribed in the Regulations to be included in Part 1 of the Register or shown on the Map. The hereditament number listed in the Register is therefore used to identify each registered occupier in the Rate Book. The registered occupier is liable for Drainage Rates on each hereditament, the amount of which is calculated from the annual value listed in Part 1 of Register, multiplied by the Rate in the Pound for the Rating District levied by the Board each year, in accordance with section 40 of the Act.
- 2.3 Part 2 of the Register should show all hereditaments with a rateable value that were included in this part of the Register on 31st March 1990 and used with other rating lists to calculate the initial value of 'other land' in the Drainage District as at 31st December 1992, and, the unit value per hectare for calculating the value of new non-agricultural land thereafter, in accordance with sections 37(5)(c)(ii) and 37(5)(e) of the Act. These annual values are used to determine the proportion of the Board's expenditure that is paid by each constituent billing authority.



- 2.4 Part 2 of the Register should also include any Orders sub dividing the Drainage District for the purposes of raising expenses from Drainage Rates and Special Levies, as made in accordance with section 38 of the Land Drainage Act 1991 or preceding legislation (if there are any such Orders).
- 2.5 Part 3 of the Register should show Orders exempting agricultural land from Drainage Rating, as made under section 47 of the Land Drainage Act 1991 or preceding legislation (if there are any such Orders).
- 2.6 The Map should show the location of the land listed in all three parts of the Register, together with the Board's boundary, the extent of each sub district specified by any Order included in Part 2 of the Register and all agricultural land that has been exempted from Drainage Rating included in Part 3 of the Register.

3. Preparation of the Register and Map

Part 1 of the Register

- 3.1 The Board has prepared Part 1 of the Register of Drainage Hereditaments on 1st April 2021, following its formation on 1st April 2006 from records that were maintained by its predecessors. The Board has prepared and maintained the prescribed particulars of each agricultural hereditament within the Drainage District that is subject to Drainage Rating, in accordance with the Regulations.
- 3.2 Personal data used for Billing and conducting IDB Elections, such as the name and address of each registered occupier has been prepared in accordance with the Board's Data Protection Policy. The Account ID in the Register now links to/cross references the prescribed particulars in the Register to the Rate Book containing this personal data, using bespoke Drainage Rating/Land Management Software (DRS¹). DRS® also displays and prints a map for every Account ID in the Register, showing all of the land parcels for the Account (E&OE).
- 3.3 Each hereditament has been grouped by parish, unless the registered occupier has requested some other form of grouping; with the first two digits of the assessment number being used by DRS® to identify the parish where the land is located.

¹ ® South Holland Internal Drainage Board. UK Trademark ID: 2323162.



- 3.4 Each hereditament listed in the Register also includes the relevant ordnance survey plan numbers, field numbers and part field identifiers (where the fields have been split into more than one hereditament). This unique reference for each land parcel is labelled in the Register as the 'Land Record ID'. The whereabouts of each Land Record ID is shown on the respective ordnance survey plan (the Map).
- 3.5 For the purposes of the Regulations, Part 1 of the Register is maintained in "loose leaf format", which means that the relevant records now maintained in the digital Register will be printed from DRS®, should any member of the public wish to inspect the Register in its prescribed format (i.e. on paper).

Part 2 of the Register

- 3.6 It has not been possible to prepare the first aspect of Part 2 of the Register because the rating lists referred to in section 37(5)(c)(ii) of the Act for the Board's predecessors no longer appear to exist, together with the other rating lists referred to in sections 37(5)(a) & (b) of the Act. There are also no references to the total annual value of these rating lists in the Minutes of any of the Board's predecessors, or to the unit value per hectare of non-agricultural land at as 31st December 1992 that would have been calculated at the time.
- 3.7 The Board has requested a firm of Chartered Surveyors to try to locate the rating lists referred to in section 37(5) of the Act from other sources, who, after extensive investigation have also concluded that these rating lists no longer appear to exist (their enquiries included all constituent Billing Authorities, the Valuation Office and Anglian Water Services Ltd).
- 3.8 The Board has notified both the Association of Drainage Authorities (ADA) and the Department for Environment, Food and Rural Affairs (DEFRA) of the position and has discussed the issue with its Internal Auditor. The Board has also lobbied for a change in the legislation; where section 37(5) would refer instead to the current non-domestic rating lists in force and the council tax banding lists that are used by constituent billing authorities today.
- 3.9 Lord Howard of Rising has sought to make such a change to the legislation by tabling an amendment to the Water Bill at its Committee stage in the House of Lords on 11/02/2014 (Hansard: Vol. 752, No. 115, Amendment Number 165ZA). Earl Cathcart has also sought to make the same change to the legislation by tabling an amendment to the Water Bill at its Report stage in the House of Lords on 31/03/2014 (Hansard: Vol. 753,



No. 138, Amendment Number 91). Regrettably DEFRA decided not to incorporate this amendment into the Bill and not to otherwise update the current legislation.

- 3.10 The Board is not able to comply with this aspect of the Regulations and crucially not able to demonstrate to its constituent billing authorities that they are paying the correct proportion of the Board's expenditure, in terms of special levies, as prescribed by the legislation.
- 3.11 The Board has therefore had to calculate the unit value per hectare of other non-agricultural land from more recent values and areas, in order to value land that ceases to be agricultural land within the Drainage District in future, largely arising from development: aggregate annual values and land areas as at 31st December 2020 have been used to calculate the unit value per hectare referred to in section 37(5)(e) of the Act as follows:
 - A. Board's Area as at 31/12/2020: 15,109.262 ha
 - B. Agricultural Land (Parts 1 & 3 of the Register) as at 31/12/2020: 12,758.994 ha
 - C. Other land as at 31/12/2020 (A-B): 2,350.268 ha
 - D. Total Annual Value of other land as at 31/12/2020: £3,866,095
 - E. Unit value per hectare of other land as at 31/12/2020 (D/C): £1,644.959/ha
- 3.12 The Board may not be able to achieve one of its strategic objectives by extending its area to the watershed, until the rating lists referred to in section 37(5) of the Act are located (both inside and outside the existing Drainage District), or the legislation is updated.
- 3.13 The Board has annexed certified copies of the Orders sub dividing the Drainage District for the purposes of raising and apportioning expenses from Drainage Rates and Special Levies and copies of the Orders amending/revoking such sub-divisions, as made under section 38 of the Land Drainage Act 1991, in accordance with the Regulations.

Part 3 of the Register

3.14 The Board is unaware of the existence of any Orders exempting agricultural land from Drainage Rating, as made under section 47 of the Land Drainage Act 1991 or preceding legislation. Enquiries have been made with DEFRA in an attempt to confirm this.

Map of the Drainage Board



- 3.15 The Board has prepared a Map on 1st April 2021, following its formation on 1st April 2006, using a standard digital off-the-shelf geographical information system known as Autocad GIS. The Map shows the whereabouts of each Land Record ID listed in Part 1 of the Register and the location of any land annexed to Part 3 of the Register, in accordance with the Regulations. Any agricultural land that has not been included in Parts 1 or 3 of the Register is being investigated. This land can be identified from what appears to be gaps on the Map.
- 3.16 The Board has also prepared and maintained a map for each registered occupier showing their land parcels.
- 3.17 These maps are now maintained in DRS® unless a field becomes a part-field, in which case the new land parcel is digitised using Autocad GIS and then linked to the new Land Record ID created in DRS®. Most of the digitised land parcels have been linked to the Land Record IDs maintained in the Register using the twelve-figure grid reference, which is calculated from the composition of each Land Record ID (ordnance survey plan number, field number and part field identifier).
- 3.18 Where the field boundary of a land parcel is unknown and has not therefore been digitised, the grid reference has been calculated from the Land Record ID listed in the Register and plotted as a circled point on the Map (edged red, coloured in green). Each grid reference has been labelled on the Map with its unique Land Record ID accordingly.
- 3.19 Where the field boundary is known (approximately), the land parcel has been digitised and is shown on the digital Map edged in red and coloured in green. The land parcel is labelled on the Map with the unique Land Record ID listed in the Register.
- 3.20 The Map has also been prepared and maintained using digital ordnance survey maps (1: 10,000), which means that the relevant ordnance survey map(s) showing the whereabouts of each Land Record ID will be printed from DRS or Audocad's GIS and scaled accordingly, should any member of the public wish to inspect the Map in its prescribed format (i.e. on paper).

4. Maintenance of the Register and Map

Part 1

Liability for Drainage Rates



- 4.1 The full amount of a Drainage Rate may be recovered by the Board from registered occupiers of any hereditament listed in Part 1 of the Register, providing the occupier has been in occupation of the land or part of the land at any time during the period in respect of which the rate has been made (section 49(3) of the Act). However, the Board will amend Part 1 of the Register and reduce the Drainage Rates due from an outgoing occupier, if the details of the incoming occupier(s) are provided by the outgoing occupier, are subsequently verified and the remaining Drainage Rates for the period are paid by the incoming occupier.
- 4.2 If the incoming occupier fails to pay the balance of Drainage Rates due for the period, then the outgoing occupier will remain liable to pay these rates, even though they were not in occupation of the land for the whole period in respect of which the rate was made. In these circumstances it is important to note that the outgoing occupier may recover the rates paid to the Board for the period during which they were not in occupation of the land, using powers afforded by section 49(4) of the Act.
- 4.3 Where tenanted land is given up and the outgoing occupier fails to provide the Board with valid details for the incoming occupier(s) then the land will be deemed to be unoccupied, and the owner will be liable for all Drainage Rates due thereafter (section 40(2) of the Act).

Changes in Occupancy

- 4.4 Registered occupiers should notify the Board of any change in occupancy as soon as possible. The Board may request evidence of any change in occupancy and credit notes/refunds will only be processed after the reported change has been verified and the incoming occupier has paid the Drainage Rates due. Such notifications should be made in writing, by letter, email or by fax and sent to either the Board's Rating Officer or Finance Officer. Contact details can be accessed from the WMA's 'Organisation' webpage.
- 4.5 All such notifications will be actioned within 21 days of receipt. If the change in occupancy is going to take longer than 21 days to verify or complete, then the registered occupier(s) concerned will be advised of this within 7 days of the Board receiving the initial notification.
- 4.6 Where land is either sold or given up and the Board is notified by the registered occupier in the proper manner as set out above, Part 1 of the Register will be amended as follows:



- A. Land movements from any hereditament of <=25 hectares: the Board's Rating Officer is authorised to make all necessary changes to the Register and Map, providing the instruction is evidenced and can be verified accordingly.
- B. Land movements from any hereditament of >25 hectares: the Board's Chief Executive is authorised to make all necessary changes to the Register and Map, providing the instruction is evidenced and can be verified by the Rating Officer accordingly.

Changes to correct erroneous insertions, omissions or mis-descriptions

- 4.7 The Board may decide to change any hereditament listed in Part 1 of the Register to correct an erroneous insertion, omission or mis-description, which has led to an error in the Drainage Rates being charged to any person for the current or previous financial year, in accordance with section 50 of the Act.
- 4.8 A notice of any such amendment will be served on the registered occupier who has the right of appeal, in accordance with section 51 of the Act. The Board's Chief Executive is authorised to issue all amendment notices.

Changes in circumstances that affect the annual value of a hereditament

- 4.9 Where a request is made by a registered occupier to amend the annual value of a hereditament recorded in Part 1 of the Register due to a change in relevant circumstances using powers afforded by section 43(2) of the Act, the Board will consider the request within 21 days of receipt. Such requests should be made in writing, by letter, email or by fax and sent to either the Board's Rating Officer or Chief Executive.
- 4.10 A change in the relevant circumstances of any hereditament recorded in Part 1 of the Register is a change in the circumstances by reference to which the annual value of the property in question, or of any other hereditament shown in Part 1 of the Register was initially fixed, in accordance with section 41 of the Act. For example, if glass houses, specialist buildings or general-purpose agricultural buildings are removed or otherwise rendered unusable, this may lead to a reduction in annual value being approved and recorded in Part 1 of the Register. However, this is distinctly different to where the buildings are simply not being used for the purposes that they were intended for, which would not by itself constitute a change in the relevant circumstances thereby warranting a reduction in annual value.



- 4.11 Any request made under section 43(2) of the Act which, in the opinion of the Board's Chief Executive, is not vexatious and is likely to significantly amend the annual value of the land recorded in Part 1 of the Register, will be re-valued by an appropriately qualified person (for example a Chartered Surveyor) and must then be approved by the Board before changing the Register (significant being defined as +/- 20% including all reductions in annual value to zero). The Board's Chief Executive is authorised to consider all other requests made under section 43(2) of the Act and to make changes to the Register accordingly.
- 4.12 If the requested change in annual value of any hereditament is going to take longer than 21 days to determine then the registered occupier will be advised of this within 7 days of the Board receiving the request. Any requested change that is ultimately approved will not reduce the Drainage Rates due in the current financial year, but will take effect on 1st April next, providing the change is made before 31st December. Hence it is vitally important that registered occupiers make all such requests by no later than 10th December in any year (the deadline), so that the change can be made with effect from 1st April next, if it is ultimately approved. Requests that are made after 10th December and ultimately approved will not therefore come into effect for at least another twelve months, depending on when the request is made after the deadline.
- 4.13 The Board may also seek to re-determine the annual value of any hereditament recorded in Part 1 of the Register to ensure that the burden of drainage rates payable in respect of all hereditaments in the Drainage District is fairly distributed among the persons liable to pay those rates, in accordance with section 43(1) of the Act. All such redeterminations of annual value will be approved by the Board. For example, the Board may decide to revalue all agricultural land and buildings within its Drainage District, if the government updated section 37(5) of the Act to refer to the current rating lists in force for business and domestic properties, for reasons previously stated.
- 4.14 The Board's Chief Executive is authorised to issue all notices of determination in the manner prescribed by section 44 of the Act, after the necessary approvals have been obtained as stated above.
 - New Assessments/Transfers to Special Levy
- 4.15 When any other non-agricultural land within the Drainage District ceases to be such land and is shown to be agricultural land and therefore subject to Drainage Rating, its annual value will be determined by an appropriately qualified person for inclusion in Part 1 of the Register by no later than 31st December, in accordance with section 42 of the Act.



The respective billing authority's special levy charge will be reduced by the unit annual value of £871.544/hectare with effect from 1st April next.

- 4.16 Where agricultural land is recorded in Part 1 of the Register and ceases to be agricultural land, it will be removed from Part 1 of the Register after this has been verified by no later than 31st December and transferred to the constituent billing authority account for inclusion in the authority's special levy charge at the unit annual value of £1,644.959/hectare with effect from 1st April next.
- 4.17 All new assessments and transfers to/from the special levy calculation will be approved by the Board when setting the rate(s)/levies, in accordance with the Reserved Matters.
- 4.18 The Board's Chief Executive is authorised to issue all notices of determination of annual value in the manner prescribed by section 42 of the Act, after they have been approved by the Board.
 - Right of appeal against any Re-determination of Annual Value
- 4.19 The registered occupier will have the opportunity to appeal against the Board's decision to amend Part 1 of the Register within 28 days of the notice of determination being served, in accordance with sections 45 and 46 of the Act.
- 4.20 The Board will consider any appeal that has been lodged under sections 45 and 46 of the Act before it is referred to the Valuation Tribunal for determination.

Part 2

Requests to create, amend or revoke Orders that sub divide the Drainage District for the purposes of raising expenses from drainage rates and special levies

- 4.21 The Board has the power to apply for Orders that create, amend or revoke sub-districts for the purposes of raising expenses from Drainage Rates and Special Levies, as set out in section 38 of the Act. Such Orders allow IDBs to set different Rates/Levies for their sub districts to minimise any cross-subsidisation within the Drainage District. There are currently no Orders in force that sub divide the Board's Drainage District, as previously stated above.
- 4.22 The Board is only ever likely to consider re-introducing Differential Rating to the Drainage District in one or more of the following circumstances:



- (i) When the Board is petitioned by an appropriate number of qualified persons or by a constituent billing authority, as set out in sections 39 and 72 of the Act.
- (ii) When the Board submits a proposal to the Environment Agency for altering the boundary of its Drainage District, in accordance with section 3(2)(a) of the Act.
- (iii) When the Board submits a proposal to the Environment Agency for amalgamating its Drainage District or part of its Drainage District with another Drainage District, in accordance with section 3(2)(b) of the Act.
- 4.23 Parts 1 and 2 of the Register will be amended on satisfactory completion of the statutory process, as set out in section 38 of the Act. All Drainage Rates demanded must be paid in full until this happens.

Part 3

Requests to exempt agricultural land from drainage rating

- 4.24 The Board has the power to apply for Orders that exempt agricultural land from drainage rating, as set out in section 47 of the Act. The Board is not aware of any Orders in force that exempt agricultural land from drainage rating in the Drainage District.
- 4.25 The Board is only ever likely to consider exempting agricultural land from drainage rating if requested to do so by a registered occupier shown in Part 1 of the Register, or when so directed by the Environment Agency.
- 4.26 Where requests are made to exempt agricultural land from drainage rating the Board is only ever likely to approve such applications when the land in question is/becomes permanently/semi-permanently hydraulically and sustainably independent i.e. where neither the Board nor the Environment Agency can practically provide any flood, coastal erosion or water level risk management service that benefits the land in question for the foreseeable future and/or where alternative proposals for the hydraulic management of the land are unlikely to adversely impact on protected areas as determined by Natural England, or on any other drainage ratepayer. Any request for an exemption from drainage rating will also need to be approved by the Environment Agency and DEFRA, as set out in section 47 of the Act.
- 4.27 Parts 1 and 3 of the Register will be amended on satisfactory completion of the statutory process, as set out in section 47 of the Act. All Drainage Rates demanded must be paid in full until this happens.



All 3 Parts of the Register

Access to audit trail, listing all changes made to the Register and Map

4.28 A full audit trail showing authorised amendments to the Register and the Map is maintained within DRS® and available for inspection. All land/value movements by property type are reconciled periodically, which includes the changes in area and annual value that have been made to hereditaments shown in Part 1 of the Register, the Map and to the special levy calculations. The Board publishes a certified copy of the annual reconciliation in March every year, which can be viewed or downloaded from its 'Drainage Rates and Special Levies' webpage.

5. Inspection of the Register and Map

Prescribed Version

- 5.1 The Register and the Map can be inspected at the Board's offices between 9am and 5pm Monday to Friday, excluding public holidays, as required by Regulation 7 in the Regulations. The Board's offices can be found by clicking on the post code shown on the 'Home' page of the WMA's web site.
- 5.2 The Register and the Map that is available for public inspection at the Board's offices is the version prescribed by the Regulations. This version can be viewed on-site in either digital format or as a paper copy, the latter being the format prescribed by the Regulations.

Published Version

- 5.3 The Board also publishes a copy of the Register and the Map, which can be viewed or downloaded free of charge from the Board's 'Drainage Rates and Special Levies' webpage, in accordance with the Board's Freedom of Information Publication Scheme (the published version). This includes a map for each registered occupier showing their land parcels, with all personal information maintained in the Rate Book having been redacted (E&OE).
- 5.4 The published version is updated annually: a complete copy of Part 1 of the Register and variations to the Map are published on the website in March every year, which reflects the position as at 31st December before. Copies of Part 2 and Part 3 of the Register are



published on the website, as and when any changes are made to these parts of the Register.

5.5 Whilst great care has been taken compiling the published version and every attempt will be made to present up-to-date and accurate information at the time of publication, we cannot guarantee that the Register and Map are free of error. The Board shall not be held liable for any loss, damage or inconvenience caused as a result of any inaccuracies or errors in the published version. The Register and Map shown on the website are for indicative purposes only. All billing inquiries should continue to be made in accordance with this policy. Should you find any inaccuracies in the published version, please contact us here at the office.

Copies of the Register and Map

- 5.6 If a paper copy is required of the Register, any part of the Register or the Map and the Board's ordnance survey licence permits us to provide such a copy, there will be a charge made to cover printing and staff costs. If a digital copy is required, for example, to view or print a map at a different scale than the published map, then there may be a charge made by the Board to cover staff costs in producing the digital copy.
- 5.7 If a paper copy is required it is recommended that an appointment be made before visiting the office, to reduce waiting time and/or avoid disappointment should an appropriately qualified member of staff not be working in the office that day. To make such an appointment or to request digital copies that are not accessible from the website, please contact the Board's Data Manager, whose contact details can be accessed from the WMA's 'Organisation' webpage.

6. Certification

Waveney, Lower Yare and Lothingland IDB has approved this Policy on 15th May 2020.

By Order of Waveney, Lower Yare and Lothingland IDB

Certified by Mr P J Camamile, Chief Executive 15 May 2020