



Rating and Valuation (Amendment) (Scotland) Act 1984

1984 CHAPTER 31

PART I

RATING AND LOCAL GOVERNMENT FINANCE

1 Basis of apportionment of needs element of rate support grants

- (1) In Part I of Schedule 1 to the Local Government (Scotland) Act 1966 (which among other things relates to the apportionment of the needs element of rate support grants), after paragraph 3 there shall be inserted the following paragraph—

“3A Without prejudice to sections 5 and 5A of this Act or to the generality of paragraphs 1 and 3 above, the Secretary of State may, in prescribing a basis for apportionment under either of those paragraphs or in providing for apportionment under paragraph 3 above, have regard to the extent to which, in his opinion, either or both—

(a) the actual expenditure of an individual authority has conformed (whether or not in the year for which the amount of the needs element is payable),

(b) the estimated expenditure of such an authority conforms, with any guidance issued by him, before the start of the year to which the expenditure relates, as to what that expenditure ought to be.”.

- (2) Schedule 1 to the said Act of 1966 is set out as amended by this section in Schedule 1 to this Act.

2 Procedure under section 5 of the Local Government (Scotland) Act 1966

- (1) In section 5 of the Local Government (Scotland) Act 1966 (reduction in certain circumstances of rate support grant and rates), after subsection (5) there shall be inserted the following subsection—

“(5A) A report under subsection (1) above may relate to more than one local authority and, if a report so relating is approved by a resolution of the Commons House of Parliament, subsections (4) and (5) above shall, with the necessary modifications, apply in relation to the report.”.

(2) Sections 2 to 7 of the said Act of 1966 are set out as amended by this section in Schedule 1 to this Act.

3 Power of Secretary of State to control rates

After section 108A of the Local Government (Scotland) Act 1973 there shall be inserted the following sections—

“108B Power of Secretary of State to control rate levels.

- (1) The Secretary of State may, as respects the rates to be determined under section 108 of this Act by local authorities in respect of any financial year, by order prescribe—
 - (a) the maximum amount by which those rates may be greater than ; or
 - (b) the minimum amount by which those rates shall be less than,
 the rates so determined in respect of the immediately preceding financial year.
- (2) Any amount prescribed under subsection (1) above—
 - (a) may be expressed as a percentage ;
 - (b) shall be prescribed in relation to one or more of the following classes of rate, that is to say—
 - (i) the regional rate ;
 - (ii) the general rate ;
 - (iii) the district rate.
- (3) The Secretary of State may, under subsections (1) and (2) above, prescribe differently in respect of the different classes of rate specified in the said subsection (2).
- (4) Nil may be the amount prescribed under subsection (1) above.
- (5) The Secretary of State shall, before making an order under this section, consult such associations of local authorities as appear to him to be concerned.
- (6) A statutory instrument containing an order under this section shall not have effect until approved by a resolution of the Commons House of Parliament.
- (7) If—
 - (a) an order under this section has effect in relation to a local authority ; and
 - (b) the authority have not, by the date prescribed under section 108(1) of this Act, determined their rate in accordance with the order,
 then the authority shall be deemed to have, on that date, determined the rate at which the maximum or, as the case may be, the minimum amount referred to in the order is exactly complied with.
- (8) A reference in this Act (except section 108(1)) or in any other enactment, whether passed or made before or after the passing of this Act, to such rates as

are determined under the said section 108 shall be construed as including such rates as are deemed to have been determined under subsection (7) above.

108C Derogations from rates control under section 108B.

- (1) The Secretary of State may, on the application of a local authority, direct that nothing in an order under section 108B of this Act specified in the direction shall apply to the local authority.
- (2) A direction under subsection (1) above may be made subject to such conditions as may be specified in it.
- (3) An application under subsection (1) above shall be in such form and be accompanied by such information as the Secretary of State may direct.
- (4) A direction made under this section may be revoked or amended by a further direction so made.”.

4 Consultation with non-domestic ratepayers

In section 108 of the Local Government (Scotland) Act 1973 (determination of rates) there shall be inserted after subsection (2) the following subsections—

- “(3) Before determining a rate under this section, a local authority shall, in accordance with such procedure as the Secretary of State may direct—
 - (a) make available to the persons mentioned in subsection (4) below such information as he may direct; and
 - (b) consult those persons on that information and on the rate which the local authority propose to determine.
- (4) The persons referred to in subsection (3) above are—
 - (a) those liable to pay rates in respect of lands and heritages other than dwelling-houses (construed in accordance with section 7(3) of the Local Government (Scotland) Act 1966); and
 - (b) bodies appearing to the local authority to be representative of persons so liable.
- (5) A direction made under subsection (3) above may be revoked or amended by a further direction so made.
- (6) The duty under subsection (3) above does not apply in relation to the determination of a rate under section 108A of this Act or section 5(4)(b) of the Local Government (Scotland) Act 1966 or in relation to a deemed determination of a rate under the proviso to the said section 5(4)(b) or under section 108B of this Act.”.

5 Premises qualifying for rates relief for institutions for the disabled

- (1) In section 5 of the Rating (Disabled Persons) Act 1978 (rate rebates for institutions for the disabled)—
 - (a) in subsection (1) for the words from " and are " onwards there shall be substituted the following—

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“if half or more of the floor area of so much of any building or, where there are more than one, those buildings as is comprehended in the lands and heritages is used exclusively for one or more of the purposes specified in subsection (2) below or purposes ancillary thereto, or is available so to be used.”:

(b) for subsection (5) there shall be substituted the following subsections—

“(5) The rebate under this section in respect of any lands and heritages shall be so much of the rates chargeable on the lands and heritages as is attributable to so much of the lands and heritages as is used exclusively for one or more of the purposes specified in subsection (2) above or purposes ancillary thereto or is available so to be used; and, where the lands and heritages qualify for rebate for part of a rebate period, the rebate shall be proportionately reduced.

(5A) For the purposes of calculating the rebate under this section, the assessor shall certify what amount of rateable value is attributable to so much of the lands and heritages as is used as mentioned in subsection (5) above or is available so to be used and, subject to subsection (7) below, the assessor's certificate shall be conclusive.”;

(c) after subsection (6) there shall be inserted the following subsection—

“(7) An appeal shall lie in respect of a certificate under subsection (5A) above and a complaint may be made about such a certificate in either case to the valuation appeal committee; and the provisions of the previous Valuation Acts relating to application to the assessor for redress, to appeals and complaints to the valuation appeal committee and to appeals from that committee to the Lands Valuation Appeal Court shall, with the necessary modifications, apply for the purposes of this subsection.”.

(2) In section 6 of the said Act of 1978 (administration and appeals)—

(a) after subsection (5) there shall be inserted the following subsection—

“(5A) A person who has been granted a rebate under section 5 of this Act but is nevertheless dissatisfied with the amount of rebate may appeal to the sheriff; and if the sheriff allows the appeal he may give the rating authority such direction as respects the matters mentioned in subsection (5) of that section as he thinks fit.”; and

(b) in subsection (6) after the word " (5) " there shall be inserted the words " or (5A) ".

6 Relief of rates in respect of lands and heritages partly occupied for a short time

After section 243 of the Local Government (Scotland) Act 1947 there shall be inserted the following section—

“243A Relief of rates in respect of lands and heritages partly occupied for a short time.

(1) If it appears to the rating authority that part of any lands and heritages included in the valuation roll is unoccupied but will remain so for a short time only, the authority may request the assessor to apportion the rateable value between the

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occupied and unoccupied parts and on being thus requested the assessor shall apportion the rateable value accordingly.

- (2) As from whichever is the later of the following—
- (a) the date upon which lands and heritages the rateable value of which has been apportioned under section (1) above became partly occupied ;
 - (b) the commencement of the financial year in which the request under that subsection relating to those lands and heritages was made,
- until whichever of the events specified in subsection (3) of this section first occurs, the value apportioned to the occupied part of the lands and heritages shall be treated for rating purposes as if it were the rateable value ascribed to the lands and heritages in the valuation roll.
- (3) The events mentioned in subsection (2) above are—
- (a) the reoccupation of any of the unoccupied part;
 - (b) the end of the financial year in which the request was made;
 - (c) a further apportionment of the value of the lands and heritages taking effect under subsection (1) above.
- (4) Notwithstanding paragraph (b) of subsection (3) above, if it appears to the rating authority that the part of the lands and heritages which was unoccupied at the date of an apportionment of the rateable value thereof under subsection (1) above has continued after the end of the financial year referred to in that paragraph to be unoccupied but will remain so for a short time only, the authority may direct that the apportionment shall continue to have effect for the next financial year ; and subsections (2) and (3)(a) and (c) above shall have effect in relation to that year accordingly.
- (5) In this section, " financial year" has the meaning assigned to it by section 96(5) of the Local Government (Scotland) Act 1973.
- (6) This section shall have effect as if it had come into force on 1st April 1984.”.

7 **Relief of rates in respect of non-domestic lands and heritages not in active use**

After section 243 of the Local Government (Scotland) Act 1947 there shall be inserted the following section—

“243B Relief of rates in respect of non-domestic lands and heritages not in active use.

- (1) For the purposes of—
- (a) section 243 of this Act, lands and heritages to which this section applies shall be treated as unoccupied and unfurnished;
 - (b) section 243A of this Act and sections 24 to 27 of the Local Government (Scotland) Act 1966 (rating of unoccupied property), lands and heritages to which this section applies shall be treated as unoccupied, if, apart from this section, they would fall to be treated as occupied (or, as the case may be, occupied or furnished) by reason only of there being kept on the lands and heritages plant, machinery or equipment—
 - (i) which was last used on the lands and heritages when they were last in use ; or

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(ii) which is intended for use on the lands and heritages.

- (2) This section applies to lands and heritages which are not a dwelling-house, a private garage or private storage premises ; and in this subsection—
- (a) " private garage " means a building having a floor area not exceeding 25 square metres which is used wholly or mainly for the accommodation of a motor vehicle; and
 - (b) " private storage premises" means lands and heritages which are used wholly in connection with a dwelling-house or dwelling-houses and wholly or mainly for the storage of articles of domestic use (including bicycles and similar vehicles) belonging to persons residing there.
- (3) For the purposes of subsection (2) of this section lands and heritages that are not in use shall nevertheless be treated as a dwelling-house, a private garage or private storage premises if it appears that, when next in use, they will be lands and heritages of that description.”.

8 Power of Secretary of State to limit estimated rate fund contributions to housing revenue account

- (1) After section 23 of the Housing (Financial Provisions) (Scotland) Act 1972 there shall be inserted the following section—

“23A Power of Secretary of State to limit estimated rate fund contributions to housing revenue account.

- (1) The Secretary of State may by order impose, as respects a local authority or class thereof specified in the order, a limit to the amount of contribution out of their general fund which the authority or, as the case may be, an authority of the class may estimate that they will carry to the credit of their housing revenue account for the year specified in the order; and it shall be the duty of the local authority so to estimate that amount as not to exceed that limit.
- (2) The limit referred to in subsection (1) above may be expressed in whatever way the Secretary of State thinks fit.
- (3) An order under this section shall be made by statutory instrument which shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- (4) Every local authority shall, during the year 1984-85 and each of the subsequent years, submit to the Secretary of State an estimate of the income and expenditure an account of which they are obliged, under section 23 of this Act, to keep in their housing revenue account for the year next following.
- (5) In subsection (1) above, " general fund " means the fund maintained by a local authority under section 93 of the Local Government (Scotland) Act 1973.”.

9 Separate accounts of expenditure by local authorities under section 83 of the Local Government (Scotland) Act 1973.

In section 83 of the Local Government (Scotland) Act 1973 (power of local authorities to incur expenditure for certain purposes not otherwise authorised) after subsection (6) there shall be inserted the following subsection—

“(7) The accounts kept under section 96 of this Act by a local authority shall include a separate account of any expenditure incurred by the authority under this section.”.

10 Inspection of local authorities' accounts.

(1) For subsection (1) of section 101 of the Local Government (Scotland) Act 1973 there shall be substituted the following subsection—

“(1) At each audit under this Part of this Act of a local authority's accounts, any persons interested may inspect the accounts to be audited and all books, deeds, contracts, bills, vouchers and receipts relating thereto and make copies of all or any part of the accounts and those other documents.”.

(2) In section 105(1)(d) of that Act (regulations as to the period in which accounts may be inspected and as to informing persons about their rights of inspection and objection) for the words " abstract and accounts " there shall be substituted the words " accounts and other documents ".