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SCHEDULES

THIRD SCHEDULE

Section 12.

AMENDMENTS OF PARAGRAPH 12 OF THE THIRD SCHEDULE TO THE PRINCIPAL ACT

- 1 The power under sub-paragraph (2) of paragraph 12 of the Third Schedule to the principal Act of selecting a referee for the purpose of any review shall be exercisable, and be deemed always to have been exercisable, by the Minister and not by any other person.
- 2 Where a referee selected by the Minister dies, or appears to the Minister to be incapable, by reason of illness or any other cause, of acting with due dispatch, the Minister shall have power, and be deemed always to have had power, to select another referee to act in his stead.
- 3 Unless the referee otherwise directs, not more than one expert witness shall be called, either by the Regional Valuation Board or by the person or persons claiming the review, to give evidence on the review, whether as to the value of the holding or otherwise; and accordingly sub-paragraph (3) of the said paragraph 12 shall have effect as if the words " as to the value of the holding " were omitted.
- 4 Where a claim for a review of a valuation is made by the claimant and also by a person or two or more persons intervening, the referee may, if he thinks fit, notwithstanding anything in the said sub-paragraph (3), allow different representatives to be heard and different witnesses to be called on behalf of any of them.
- 5
 - (1) The referee may at any stage of the proceedings on the review, and shall, if so directed by the High Court or a judge thereof, state in the form of a special case for the decision of the Court any question of law arising in the course of the review.
 - (2) The decision of the Court on any case stated under this paragraph shall not be subject to any appeal, or be questioned in any further proceedings arising out of the review.
 - (3) No provision of the principal Act or this Act as to the payment of costs by or to the Commission or a Regional Valuation Board shall affect any power of the Court or a judge to make orders as to the costs of proceedings under this paragraph.
- 6 The Commission shall pay the costs incurred by the Regional Valuation Board in connection with the review, including any costs ordered by the Court or a judge to be paid by them in connection with any proceedings under the last foregoing paragraph.
- 7 The following provisions shall have effect in lieu of sub-paragraph (5) of the said paragraph 12 (which relates to payment of costs in the case of frivolous or unjustified claims) :—
 - (a) in a case in which it appears to the referee that the claim for the review was frivolous, he shall direct that the person claiming the review shall not be entitled to payment of any costs incurred by that person in connection with the review ;

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- (b) in a case in which it appears to the referee that the claim for the review, though not frivolous, was not justified by a substantial error or omission in the valuation of the Regional Valuation Board, he may, if he thinks fit, direct that the person claiming the review shall not be entitled to payment of any costs incurred by that person in connection with the review or of such part of those costs as the referee may think fit;
 - (c) in either such case as aforesaid the referee may also, if he thinks fit, direct that the person claiming the review shall pay the whole, or such part as the referee may think fit, of the costs incurred by the Regional Valuation Board in connection with the review.
- 8 If default is made in the delivery, within the time provided by any rules of procedure made under paragraph 14 of the Third Schedule to the principal Act, of any particulars or further and better particulars of the grounds on which a claim for a review of a valuation is made, being particulars required to be delivered by those rules, the claim shall be deemed to have been abandoned, and, unless the referee otherwise directs, shall be treated for the purposes of the last foregoing paragraph as a frivolous claim.
- 9 The Commission shall be entitled to appear and be heard by such representative as they may appoint on any question arising as to costs under the provisions of the last two foregoing paragraphs, and the costs that the person claiming the review may be directed under or by virtue of sub-paragraph (c) of the last but one foregoing paragraph to pay shall include any costs incurred by the Commission in the exercise of the rights conferred on them by this paragraph.
- 10 (1) Where under the foregoing provisions, or under sub-paragraph (6) (c) of paragraph 12 of the Third Schedule to the principal Act, the referee directs the person claiming a review of the valuation of a holding to pay the costs, or any part of the costs, incurred by the Regional Valuation Board or the Commission, the Commission may deduct the amount so payable from the amount of any sums payable to him by them under the principal Act in respect of that holding ; and any amount so deducted in respect of costs incurred by the Regional Valuation Board shall, as between the Board and the person claiming the review, be deemed to have been paid to the Board.
- (2) Without prejudice to any other method of recovery, the amount of any costs directed to be paid as aforesaid, or such part thereof as is not recovered by such deduction as aforesaid, shall be recoverable summarily as a civil debt.
 - (3) In any proceedings for the recovery of any costs directed to be paid as aforesaid, a document purporting to be a copy of the referee's decision on the review, and to be certified by him to be a true copy of the decision, shall be evidence of the decision.
 - (4) In case of difference as to the amount of any costs directed to be paid as aforesaid, the costs shall be taxed in the Supreme Court, as if the proceedings before the referee had been proceedings in the High Court.
- 11 (1) For the purpose of any proceedings under paragraph 5 of this Schedule, and any proceedings for the taxation or recovery of any costs payable by virtue of this Schedule, it shall be sufficient to describe a Regional Valuation Board by its official name without naming the individual members, and any such proceedings may be begun or carried on notwithstanding any vacancy or change in the membership of the Board.
- (2) The power of the Minister under this Act to dissolve a Regional Valuation Board shall be exercisable notwithstanding any outstanding right or liability of the Board

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under this Schedule as respects costs, but the dissolution of the Board shall not affect the right or liability and proceedings for the taxation or recovery of the costs may be begun or carried on as if the Board had not been dissolved, the Minister taking the place and acting in the name of the Board.

- 12 In the application of this Schedule to Scotland—
- (a) in paragraph 5 for the word " state " and the words " special case " there shall be respectively substituted the word " submit " and the words " stated case " ;
 - (b) in paragraph 10 the word " summarily " in sub-paragraph (2) shall be omitted, and for the words in sub-paragraph (4) " in the Supreme Court " there shall be substituted the words " by the Auditor of the Court of Session " .