



Local Government (Financial Provisions) (Scotland) Act 1963

1963 CHAPTER 12

PART II

VALUATION AND RATING

10 Rateable value of industrial and freight transport lands and heritages

- (1) As respects the year 1966-67 and subsequent years the rateable value of the industrial and freight transport lands and heritages to which section 45 of the Local Government (Scotland) Act 1929 applies shall, subject to the next following subsection, be the net annual value thereof as ascertained under subsection (6) or subsection (8), as the case may be, of section 6 of the Act of 1956 ; and accordingly subsection (9) of that section shall, as respects those years, have effect as if the words " save as provided in section forty-five of the Local Government (Scotland) Act 1929 " were omitted.
- (2) Notwithstanding anything in the foregoing subsection the Secretary of State may by order provide that in respect of the year 1966-67 and such immediately subsequent years, if any, as may be specified in the order the rateable value of the said lands and heritages shall be the amount produced by deducting from the net annual value thereof such percentage of that value as may be so specified; but an order under this subsection shall not have effect unless approved by a resolution of the Commons House of Parliament.
- (3) In an order under the last foregoing subsection different provision may be made for lands and heritages in different rating areas.
- (4) As respects the year 1966-67 and subsequent years subsection (4) of section 47 of the Local Government (Scotland) Act 1929 (which confers upon certain occupiers of industrial lands and heritages the right to recover in each year from the owner of the lands and heritages a sum equal to three times the owner's share of the rates payable in respect of the lands and heritages for that year) shall not have effect.

11 Amendment of standard amount in respect of liability of Railways Board to make payments for the benefit of local authorities

The power to make orders conferred on the Secretary of State by section 109 of the Act of 1948 (which relates to payments by transport authorities for the benefit of local authorities) shall include power to make orders amending either or both of the amounts certified by him for the purpose of determining the standard amount for the Railways Board under subsection (3) of section 66 of the Transport Act 1962.

12 Basic rateable valuation of Gas Boards

- (1) For the purposes of Schedule 4 to the Act of 1956 (which relates to the valuation and rating of Gas Boards) the basic rateable valuation of the Scottish Gas Board shall (subject to the following provisions of this section) be six hundred and fifteen thousand eight hundred and seventy-six pounds:

Provided that this subsection shall not affect the liability to rates of the said Board in respect of any period before the year 1963-64.

- (2) If it appears to the Secretary of State that by reason of any substantial change of circumstances it is expedient so to do, he may by order, made after consultation with the Gas Board concerned, the Scottish Valuation Advisory Council and such associations of local authorities as appear to him to be concerned, vary the basic rateable valuation of any Gas Board ; but an order under this subsection shall not have effect unless approved by a resolution of the Commons House of Parliament.
- (3) The said Schedule shall as respects the years 1963-64 and subsequent years have effect as if—
- (a) in paragraph 1 for the expression " 1961-62 " there were substituted the expression " 1963-64 ";
 - (b) paragraphs 2, 7 and 8, and in paragraph 3 the words " and subject to the provisions of paragraph 8 thereof ", were omitted ; and
 - (c) in paragraph 9 after the word " Assessor " there were inserted the words " of Public Undertakings (Scotland) (hereinafter referred to as ' the Assessor ') ".

13 Valuation by formula of certain lands and heritages

- (1) The Secretary of State may by order make provision for determining the rateable value of lands and heritages to which this section applies, or any class or description of such lands and heritages specified in the order, by such method as may be so specified.
- (2) This section applies to—
- (a) any lands and heritages occupied by the National Coal Board;
 - (b) any other lands and heritages—
 - (i) which consist of or include a mine or quarry, or
 - (ii) the whole or part of which is occupied together with a mine or quarry in connection with its working, or the treatment, preparation, storage or removal of its minerals or products of its minerals or the removal of its refuse ;
 - (c) any lands and heritages occupied by the persons carrying on, under authority conferred by or under any enactment, a dock or harbour undertaking;
 - (d) any lands and heritages occupied by the persons carrying on an undertaking for the diffusion by wire of sound or television programmes ; and

Status: This is the original version (as it was originally enacted).

- (e) any lands and heritages occupied by persons carrying on (otherwise than under authority conferred by or under any public general enactment) an undertaking for the generation of electricity by water power.

Any reference in paragraph (b) of this subsection to a mine or quarry includes a reference to a well or bore-hole or a well and bore-hole combined, but except as aforesaid expressions used in that paragraph and the Mines and Quarries Act 1954 have the same meanings in that paragraph as in that Act.

- (3) Any order under this section applying to any lands and heritages falling within any paragraph of the foregoing subsection, or any class or description of such lands or heritages, may provide for determining rateable value by the application of different methods of valuation to different parts of the lands and heritages.
- (4) Before making any order under this section the Secretary of State shall consult with such associations of local authorities or of persons carrying on undertakings as appear to him to be concerned and with any local authority or person carrying on an undertaking with whom consultation appears to him to be desirable.
- (5) In any year of revaluation beginning after any order under this section has come into effect the Secretary of State shall, in consultation with such associations, local authorities and persons as aforesaid, cause investigations to be made into the effect of the operation of the order; and the Secretary of State shall cause to be laid before Parliament a report on any investigations made under this subsection and their result.
- (6) An order under this section may repeal or amend any enactment so far as that enactment relates to the valuation of lands and heritages to which the order relates, may as regards such lands and heritages apply, restrict or modify the enactments relating to appeals or complaints in connection with the valuation roll, and shall have effect notwithstanding anything in any such enactment.
- (7) An order under this section shall not have effect unless approved by a resolution of the Commons House of Parliament.
- (8) An order under this section shall not have effect for the purposes of a valuation roll in force at the passing of this Act.

14 Provisions relating to agricultural lands and heritages

- (1) Notwithstanding anything in subsection (2) of section 7 of the Act of 1956 (which relates amongst other things to the definition of agricultural buildings)—
 - (a) a building (other than a dwelling-house) which is occupied by any person, and is used solely in connection with agricultural operations carried on by that person on any agricultural land (other than the building) whether adjacent to the building or not, being agricultural land occupied by that person, and
 - (b) any land occupied together with any such building and used solely in connection with the use of the building,shall be treated as respects the year 1963-64 and subsequent years as agricultural lands and heritages for the purposes of subsection (3) of the said section 7 (which provides that no agricultural lands and heritages shall be entered in the valuation roll).
- (2) The foregoing subsection shall apply to a building occupied by or on behalf of an association to which this subsection applies and to any land occupied together therewith as it applies to a building occupied by a person and to any land occupied therewith, but with the following modifications:—

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- (a) for the reference in paragraph (a) thereof to agricultural operations carried on by the person there shall be substituted a reference to such operations carried on by the association or any member thereof; and
 - (b) for the reference in the said paragraph (a) to agricultural land occupied by the person there shall be substituted a reference to such land occupied by or on behalf of the association or by any member thereof.
- (3) The last foregoing subsection applies to any association of not more than twenty persons who are jointly and severally liable for any debts of the association.

15 Proceedings in appeals

- (1) In proceedings before a valuation appeal committee in respect of lands and heritages situated in any valuation area it shall be competent for the assessor, or the appellant or corn-plainer, to found by way of comparison on lands and heritages situated in any other valuation area.
- (2) The Secretary of State may make regulations governing the procedure of the valuation appeal committees established under section 5 of the Act of 1956.
- (3) Regulations under this section may provide for the repeal of all or any of the following enactments, being enactments relating only to the procedure in proceedings before valuation appeal committees:—
 - (a) sections 10 and 13 of the Lands Valuation (Scotland) Act 1854;
 - (b) section 6 except the words from the beginning of the section to " erroneously therein ", and section 8, of the Valuation of Lands (Scotland) Amendment Act 1879.
- (4) Regulations under this section shall be subject to annulment in pursuance of a resolution of either House of Parliament.

16 Amendment of sections 177 and 181 of Act of 1947

Subsection (2) of section 177, and subsection (2) of section 181, of the Act of 1947 (which subsections impose a duty on county councils and town councils respectively to consider estimates and among other things to fix amounts required to be requisitioned or raised by rates) shall have effect as if, in each case, there were inserted at the beginning the words " Before, or as soon as may be after, the commencement of each financial year ", and as if in each case the words " as early as practicable in each financial year" were omitted.

17 Amendment of section 240 of Act of 1947

Section 240 of the Act of 1947 (which empowers rating authorities to levy rates on owners, instead of occupiers, in certain cases) shall not authorise the retention by a rating authority of any portion of a rate paid by an owner under that section in respect of any period during which the lands and heritages concerned are unoccupied; and accordingly in that section for the words " fails to recover the amount payable by any such occupier " there shall be substituted the words " is unable to recover the amount paid by him to the rating authority ".

18 Amendment of section 243 of Act of 1947

Notwithstanding anything in the definition of occupier in subsection (1) of section 379 of the Act of 1947, lands and heritages shall not be deemed for the purposes of section 243 of that Act (which relates to unoccupied subjects) to be occupied as respects the year 1963-64 or any subsequent year by reason only that they are subject to a tenancy or sub-tenancy; and the said section 243 shall have effect as respects any such year as if the word "unlet", wherever it occurs in the said section, were omitted.

19 Certain parks not to be entered in valuation roll

- (1) Any lands and heritages—
- (a) which consist of a park vested in or under the control of a local authority ; and
 - (b) from which the local authority does not derive net profit,
- shall not be entered in the valuation roll for the year 1963-64 or any subsequent year:
- Provided that this subsection shall not apply to any building comprised in any such park unless it is used for purposes ancillary to those of the park.
- (2) In this section the expression " local authority " includes a district council, and the expression " park" includes any recreation ground or pleasure ground.

20 Repayment of rates paid in error,

- (1) Where it is shown to the satisfaction of a rating authority that any amount has been paid to them in respect of rates by reason of an error of fact, and the amount is not recoverable apart from this section, the authority shall repay the amount to the person from whom they received it or to any other person appearing to them to be entitled to that person's interest:
- Provided that no repayment under this subsection shall be made after the end of the sixth year after that in respect of which the amount was paid, unless application therefor was before that time.
- (2) In this section the expression " rating authority " has the same meaning as in Part XI of the Act of 1947.

21 Application of payments made to county councils under Part V of Act of 1948

- (1) A county council shall, out of any sums received by them under Part V of the Act of 1948 for the year 1963-64 or any subsequent year, pay to the council of any district in the county an amount which bears to the amount of the sums so received the same proportion as the expenditure of the district council for that year bears to the relevant local expenditure for the landward area of the county for that year.
- (2) Section 101 of the Act of 1948 (which relates to the application of payments under the said Part V) shall have effect as respects the year 1963-64 and any subsequent year only in relation to so much of the sums received as mentioned therein as is not paid to district councils under the foregoing subsection.
- (3) In this section—
- " district " has the same meaning as in the Act of 1947 ;
 - " expenditure " in relation to a district council for any year means so much of that council's expenditure for that year as is reckoned in calculating the

relevant local expenditure for that year for the landward area of the county in which the district is situated for the purposes of section 2 of this Act; and

" relevant local expenditure " in relation to the landward area of a county for any year has the same meaning as it has for the purposes of the said section 2.

22 Miscellaneous amendments of Act of 1956 relating to valuation and rating

The Act of 1956 shall have effect subject to the following modifications, being modifications in provisions relating to valuation or rating:—

- (a) the maximum number of members of the valuation appeal committee for any valuation area appointed under section 5 of that Act shall be increased from twenty to thirty, and accordingly in paragraph (a) of subsection (1) of that section for the word " twenty " there shall be substituted the word " thirty ";
- (b) in section 5 of that Act, in paragraph (d) of subsection (1), after the word " chairman " where it last occurs there shall be inserted the words " or if both are absent a member nominated by the members present from amongst them shall preside and ";
- (c) paragraph (b) of subsection (6) of section 7 of that Act (which relates to the net annual value and rateable value of a dwelling-house occupied in connection with any agricultural lands and heritages situated within the counties to which the Crofters (Scotland) Acts 1955 and 1961 apply) shall have effect as if for the words " fifty acres " there were substituted the words " seventy-five acres ";
- (d) the power, conferred on the Secretary of State by section 13 of that Act to prescribe dates and periods for certain purposes shall include the power to prescribe different dates and periods for those purposes in years of revaluation and in other years respectively ;
- (e) subsection (6) of section 15 of that Act (which provided that for the year 1961-62 in a case where an appeal was pending the rating authority might levy rates according to the rateable value as appearing in the valuation roll for the immediately preceding year, or the rateable value appearing in the entry in the valuation roll against which such appeal had been taken, whichever was the lesser) shall have effect as if for the words " the year 1961-62 " there were substituted the words " years of revaluation ";