



# Local Government (Scotland) Act 1966

## 1966 CHAPTER 51

### PART II

#### RATES

##### *Local authority apportionments etc.*

#### **12 Apportionments, allocations etc. relating to local authorities.**

- (1) The Secretary of State may as respects the year 1966-67 or any subsequent year make such estimates for any area of the product of a rate of one penny in the pound and the standard penny rate product as he considers necessary, and those products so estimated shall then apply for the purpose of making the calculations, apportionments and allocations referred to in section 7(1) of the Act of 1963, or as the case may be, any adjustments required thereto.
- (2) In the year 1966-67 and in each subsequent year of revaluation, the calculations, apportionments and allocations referred to in section 7(1) of the Act of 1963 shall be made and adjusted by reference to the product of a rate of one penny in the pound and to the standard penny rate product estimated in relation to that year.

#### **13 Amendment of the Act of 1963.**

As respects the year 1967-68 and subsequent years the Act of 1963 shall have effect as follows—

- (a) Section 9(4) of the Act of 1963 (which relates to the determination of the governing factor) shall be amended by omitting the words " apart from section 3 of this Act " and by substituting for the words from " that part " to the end of the subsection the words " the whole of the resources element (within the meaning of the Local Government (Scotland) Act 1966) for that year."
- (b) Section 9(5) of the Act of 1963 (which relates to the determination of weighted population) shall be amended by substituting for the words " in accordance with the provisions of Schedule 2 to this Act " the words " in such manner as

may be prescribed by a rate support grant order made under section 3 of the Local Government (Scotland) Act 1966."

- (c) Schedule 2 to the Act of 1963 (which relates to weighting of population) shall cease to have effect.

#### **14 Effect of alteration of boundaries on apportionments etc.**

- (1) Where an alteration in the boundaries of the area of a local authority has occurred, and effect has been given or is being given to that alteration in the valuation roll for any year, then for the purpose of making for that year any such calculation, apportionment or allocation as is referred to in section 7(1) of the Act of 1963, the calculation for that area of the product of a rate of one penny in the pound and of the standard penny rate product for the year preceding that year shall be revised to take account of the effect of that alteration.
- (2) In section 218(1) of the Local Government (Scotland) Act 1947 the words from "with such adjustments " to the word " current" and the words from " For the purposes of this subsection " to the end of the subsection shall cease to have effect.

#### *Valuation and Rating*

#### **15 Valuation according to tone of roll.**

- (1) For the purposes of any new or altered entry to be made in a valuation roll after the passing of this Act for a year other than a year of revaluation, the value or altered value to be ascribed to lands and heritages shall not exceed the value which would have been ascribed thereto in that roll if the lands and heritages to which the entry relates had for valuation purposes been subsisting throughout the year before the last year of revaluation, on the assumptions that at the time by reference to which that value would have been ascertained—
  - (a) the lands and heritages were in the same state as at the time of valuation and any relevant factors (as defined by subsection (2) of this section) were those subsisting at the last-mentioned time; and
  - (b) the locality in which the lands and heritages are situated was in the same state, so far as concerns the other premises situated in that locality and the occupation and use of those premises, the transport services and other facilities available in the locality, and other matters affecting the amenities of the locality, as at the time of valuation.
- (2) In this section " relevant factors " means any of the following, so far as material to the valuation of lands and heritages, namely—
  - (a) the mode or category of occupation of the lands and heritages;
  - (b) the quantity of minerals or other substances in or extracted from the lands and heritages ;
  - (c) the volume of trade or business carried on on the lands and heritages.
- (3) References in this section to the time of valuation are references to the time by reference to which the valuation of lands and heritages would have fallen to be ascertained if this section had not been enacted.

- (4) This section does not apply to lands and heritages which are occupied by a public utility undertaking and of which the value falls to be ascertained by reference to the profits of the undertaking carried on therein.

## **16 Determination of cumulo rateable value and rateable value pertaining to water undertakings.**

For the purposes of the levying of rates in respect of the year 1967-68 and of any subsequent year the cumulo rateable value and the rateable value of lands and heritages occupied for the purposes of a water undertaking shall be taken to be the values respectively determined in accordance with the provisions of Schedule 2 to this Act.

## **17 Payments in lieu of rates by Electricity Boards.**

- (1) For the purpose of calculating the payments which are, under the provisions of Part V of the Local Government Act 1948, to be made year by year by the South of Scotland Electricity Board and the North of Scotland Hydro-Electric Board respectively for the benefit of local authorities in Scotland for the year 1967-68 and subsequent years, the standard amount referred to in sections 96 to 98 of that Act (which relate to payments by the South of Scotland Board) and the standard amount referred to in section 99 of that Act (which relates to payments by the Hydro-Electric Board) shall be such sums as may be respectively prescribed by order made by the Secretary of State.
- (2) The power to make an order under the foregoing subsection shall be exercisable by statutory instrument and any statutory instrument containing such an order shall not have effect unless approved by a resolution of the Commons House of Parliament.
- (3) As respects the year 1967-68 and subsequent years the said Act of 1948 shall have effect as follows—
  - (a) section 96(2) shall be omitted ;
  - (b) proviso (b) to section 97(2) shall be amended by substituting for the words " as defined by the last preceding section " the words " as prescribed by order made under section 17 of the Local Government (Scotland) Act 1966 ";
  - (c) in proviso (d) to section 97(2) and in section 99(2)(c) for the reference to the year 1947-48 there shall be substituted a reference to the year 1966-67, and in sections 98(2) and 99(3)(a) for the reference to the calendar year 1947 there shall be substituted a reference to the calendar year 1966 ;
  - (d) in section 98(6)(b), after the words "North of Scotland District" there shall be inserted the words " or by the United Kingdom Atomic Energy Authority ";
  - (e) in section 99(1), for the words from "calculated" to the end of the- subsection there shall be substituted the words " prescribed by order made under section 17 of the Local Government (Scotland) Act 1966 ";
  - (f) in section 99(4)(c), after the words " North of Scotland District" there shall be inserted the words " or from the United Kingdom Atomic Energy Authority "; and
  - (g) in section 145(2), in the definition of " rate ", the reference to Part V of the said Act of 1948 shall not include a reference to sections 96 to 99 of that Act.
- (4) As respects the year 1967-68 and subsequent years, local water authorities shall have power to make charges by way of meter or otherwise in respect of water supplied to any such premises occupied by the South of Scotland Electricity Board or the North of Scotland Hydro-Electric Board as are described in section 17(2) of the Water

(Scotland) Act 1949, and accordingly the said section 17(2) shall cease to apply to those premises.

## **18 Rating of certain office premises of nationalised boards.**

- (1) For the year 1967-68 and subsequent years, an authority to which this section applies shall, notwithstanding anything in Part V of the Local Government Act 1948, section 24(2) of the Valuation and Rating (Scotland) Act 1956 or section 3(1) of the Gas Act 1965, be liable to be rated in respect of any office premises occupied by the authority which are not situated on operational land of the authority; and accordingly any such premises shall be included in the valuation roll for the area in which they are situated.
- (2) In determining the value of any office premises which are to be rated by virtue of subsection (1) of this section, any part of the premises which is not used as an office or for office purposes, or for purposes ancillary to the use of the premises as an office or for office purposes, shall be disregarded.
- (3) The assessor for the area in which office premises occupied by an authority to which this section applies are situated or the occupier of those premises may apply to the appropriate Minister for a determination of the question whether the premises are situated on operational land of the authority, and if the Minister determines that the premises are not so situated the occupier thereof shall be liable to be rated in respect of the premises from the date of that determination.
- (4) For the purposes of the last foregoing subsection the appropriate Minister in relation to premises occupied by—
  - (a) the British Railways Board or the British Waterways Board, is the Minister of Transport;
  - (b) the Gas Council or any area board constituted for an area in Scotland under the Gas Act 1948, is the Minister of Power; and
  - (c) any other board, is the Secretary of State.
- (5) This section applies to the following authorities, that is to say, the British Railways Board, the British Waterways Board, the Gas Council, any area board constituted for an area in Scotland under the Gas Act 1948, the North of Scotland Hydro-Electric Board and the South of Scotland Electricity Board.
- (6) In this section—
 

" office premises " means lands and heritages which are used wholly or mainly as an office or for office purposes; and

" operational land ", in relation to an authority to which this section applies, means land which is used for the purpose of the carrying on of the authority's undertaking, not being land which, in respect of its nature and situation, is comparable rather with land in general than with land which is used for the purpose of the carrying on of statutory undertakings ;

and for the purposes of this subsection " office purposes " includes the purposes of administration, clerical work and handling money, "clerical work" includes writing, bookkeeping, sorting papers, filing, typing, duplicating, punching cards or tapes, machine calculating, drawing and the editorial preparation of matter for publication, and " statutory undertakings" has the same meaning as in the Town and Country Planning (Scotland) Act 1947.

**19 Gas and Electricity Boards: rating of showrooms.**

- (1) For the year 1967-68 and subsequent years, an authority to which this section applies shall, notwithstanding anything in Part V of the Local Government Act 1948, section 24(2) of the Valuation and Rating (Scotland) Act 1956 or section 3(1) of the Gas Act 1965, be liable to be rated in respect of any shop, room or other place occupied and used by the authority wholly or mainly for the sale, display or demonstration of apparatus or accessories for use by consumers of gas or, as the case may be, electricity; and accordingly any such shop, room or other place shall be included in the valuation roll for the area in which it is situated.
- (2) In determining whether any such shop, room or other place is wholly or mainly occupied and used as aforesaid, use for the receipt of payments for gas or electricity consumed shall be disregarded.
- (3) This section applies to the following authorities, that is to say, any area board constituted for an area in Scotland under the Gas Act 1948, the North of Scotland Hydro-Electric Board and the South of Scotland Electricity Board.

**20 Amendment of section 42 of the Lands Valuation (Scotland) Act 1854.**

For the purposes of the valuation roll for the year 1967-68 or any subsequent year, the definition of "lands and heritages" in section 42 of the Lands Valuation (Scotland) Act 1854 shall not include electrical appliances for space heating which are situated in a building other than one occupied for any trade, business or manufacturing process and which are only so fixed that they can be removed from their place without necessitating the removal of any part of the building.

**21 Amendment of section 22 of the Valuation and Rating (Scotland) Act 1956.**

In section 22(1) of the Valuation and Rating (Scotland) Act 1956 (which relates to the exemption of churches, etc. from rates) for paragraphs (a) and (b) there shall be substituted the words "any premises to which this subsection applies, which belong to or are held by a religious body, so long as the use of the premises is wholly or mainly for purposes connected with that body and no profit is derived by that body from the use of the premises for any other purpose."

This subsection applies to any church, chapel, meeting place, church hall, chapel hall or other similar building. " ; and accordingly subsection (4)(b) of the said section 22 shall cease to have effect.

**22 Complaints regarding omissions from the valuation roll.**

- (1) Any person interested may complain to the Valuation Appeal Committee for a valuation area (which terms in this section have the same meaning as in the Valuation and Rating (Scotland) Act 1956) to the effect that particular lands and heritages are not included in the valuation roll for that area and that they ought to be so included, and the procedure set out in Schedule 2 to the said Act of 1956 and in section 13 of the Lands Valuation (Scotland) Act 1854 shall be followed in relation to complaints under this section.
- (2) After hearing a complaint under this section the Valuation Appeal Committee may dismiss it or may direct that such entry be made in the valuation roll as respects the lands and heritages concerned as may be specified in the direction.

- (3) A decision made under the last foregoing subsection shall be subject to appeal by way of stated case in the manner provided by section 7 of the Valuation of Lands (Scotland) Amendment Act 1879.

**23 Amendment of section 7 of the Valuation of Lands (Scotland) Amendment Act 1879.**

- (1) Any application for a stated case under section 7 of the Valuation of Lands (Scotland) Amendment Act 1879 may be made in writing within the prescribed period from the date of the decision of the Valuation Appeal Committee, or if the decision was made in the absence of any party intending to make such an application, within the prescribed period from the date of receipt by him of the notification of the decision, and accordingly in the said section 7 the words " and shall then declare himself dissatisfied with such determination " shall cease to have effect.
- (2) In this section " the prescribed period " means the period for the time being prescribed by virtue of section 6 of the Rating and Valuation (Scotland) Act 1952 within which grounds of appeal relating to a stated case under the said section 7 may be lodged.

*Rating of unoccupied property*

**24 Liability to be rated in respect of certain unoccupied property.**

- (1) Subject to the following provisions of this Part of this Act, and notwithstanding the provisions of section 243 of the Local Government (Scotland) Act 1947, where any relevant lands and heritages in the area of a rating authority are unoccupied for a continuous period exceeding three months, the person entitled to possession of the lands and heritages (hereafter in this Part of this Act referred to as the "owner") may, if the rating authority think fit, be rated in respect of the lands and heritages for any relevant period of vacancy; and the enactments relating to rating shall apply with any necessary modifications as if the lands and heritages were occupied during that period by the owner.
- (2) Subject to section 25 and section 27(2) of this Act the amount of any rates payable by an owner in respect of a dwelling-house by virtue of this section shall be three-quarters of the amount which would be payable if he were in occupation of the dwelling-house, and the amount of any rates payable by an owner in respect of other lands and heritages by virtue of this section shall be one-half of the amount which would be payable if he were in occupation of the lands and heritages; and no reduction shall be made under section 7 of this Act in respect of any rates so payable.
- (3) Section 17 of the Valuation and Rating (Scotland) Act 1956 (which relates to charges on owners of unoccupied lands and heritages) shall cease to have effect.
- (4) In this section—
- " relevant lands and heritages " means any lands and heritages consisting of, or of part of, a house, shop, office, factory, mill or other building whatsoever, together with any garden, yard, court or other land ordinarily used or intended for use for the purposes of the building or part; and
- " relevant period of vacancy " means, in relation to any relevant lands and heritages, any period beginning with the day following the end of a period of three months during which the lands and heritages have been continuously

unoccupied and ending with the day preceding that on which the lands and heritages become or next become occupied.

- (5) Where lands and heritages which are unoccupied become occupied on any day and become unoccupied again on the expiration of a period of less than three weeks beginning with that day, then, for the purpose of ascertaining any period of three months during which the lands and heritages have been continuously unoccupied and any relevant period of vacancy in respect of the lands and heritages, they shall be deemed to have remained unoccupied on that day and during that period.

## **25 Provisions supplementary to section 24.**

- (1) The provisions of Schedule 3 to this Act shall have effect, for the purposes of section 24 of this Act, with respect to the determination of rateable values, the treatment of newly erected and altered buildings and the other matters there mentioned.
- (2) In relation to relevant lands and heritages consisting of a newly erected dwelling-house, the said section 24 shall have effect as if for references to a period of or exceeding three months there were substituted references to a period of or exceeding six months.
- (3) No rates shall be payable under the said section 24 in respect of lands and heritages, for, or for any part of the three months beginning with the day following the end of, any period during which—
- (a) the owner is prohibited by law from occupying the lands and heritages or allowing them to be occupied;
  - (b) the lands and heritages are kept vacant by reason of action taken by or on behalf of the Crown or any local or public authority with a view to prohibiting the occupation of the lands and heritages or to acquiring them;
  - (c) the lands and heritages are the subject of a building preservation order under section 27 of the Town and Country Planning (Scotland) Act 1947, or are included in a list compiled or approved under section 28 of that Act or are notified to the rating authority by the Secretary of State as being of architectural or historic interest;
  - (d) the lands and heritages are the subject of a preservation order or an interim preservation notice under the Ancient Monuments Acts 1913 to 1953, or are included in a list published by the Minister of Public Building and Works under those Acts ; or
  - (e) the lands and heritages are being held available to provide a residence from which a full-time clergyman or minister of any religious denomination may perform the duties of his office.

In paragraph (a) of this subsection the reference to a legal prohibition does not include a prohibition which arises from the failure of the owner to apply for a certificate under section 9 of the Building (Scotland) Act 1959.

- (4) The Secretary of State may by regulations provide that rates shall not be payable under section 24 of this Act in respect of lands and heritages of such descriptions as may be prescribed by the regulations or in such circumstances as may be so prescribed; and the regulations may make different provision for lands and heritages of different descriptions and for different

Any statutory instrument containing regulations made under this subsection shall be subject to annulment in pursuance of a resolution of either House of Parliament.

- (5) Section 4 of the Local Government (Financial Provisions etc.) (Scotland) Act 1962 (reduction and remission of rates payable by charitable and other organisations) shall apply in relation to any relevant lands and heritages to which that section applied when they were last occupied as if they were used for the purpose for which they were then used.

## **26 Application of section 27.**

- (1) The provisions of section 27 of this Act shall come into operation or cease to be in operation in the area of a rating authority if the authority resolves that those provisions shall apply or cease to apply to their area, and shall come into operation or cease to be in operation in that area on such a day as may be specified in the resolution.
- (2) The day to be specified by a resolution under subsection (1) above shall be—
- (a) in the case of a resolution providing that the said provisions shall apply to the area in question, a day not being earlier, if those provisions have previously applied to the area, than the expiration of the period of seven years beginning with the day when those provisions ceased or last ceased to apply to the area or of such shorter period as the Secretary of State authorises in any particular case;
  - (b) in the case of a resolution providing that the said provisions shall cease to apply to the area in question, a day not being earlier than the expiration of the period of seven years beginning with the day when those provisions came or last came into operation in the area or of such shorter period as the Secretary of State authorises in any particular case.
- (3) As soon as may be after a resolution under subsection (1) above is passed by a rating authority the authority shall cause a copy of the resolution to be published in two successive weeks in one or more newspapers circulating in their area, and while a resolution providing that the said provisions shall apply to their area is in operation shall cause a copy thereof—
- (a) to be published annually in one or more such news papers ; and
  - (b) to be kept prominently exhibited at their offices in a place to which the public have access.
- (4) A document purporting to be a copy of the minutes of a resolution passed by a rating authority under this section and to be certified under the hand of the clerk of the authority as a true copy of the minutes of the resolution shall be sufficient evidence that the resolution was passed by the authority.

## **27 Notification of unoccupied dwelling-houses.**

- (1) Subject to subsection (3) below, the owner of every dwelling-house which has remained unoccupied for a period of two months shall, within 14 days thereafter, give to the rating authority for the area in which the house is situated notice in writing of the date when the house became unoccupied, or in the case of a newly erected dwelling-house (including a dwelling-house produced by the structural alteration of a building), notice in writing of the date when it became available for occupation.
- (2) Any person who fails to give a notice which is required to be given under the foregoing subsection shall, subject to the next following subsection, be liable to be rated under section 24 above in respect of the dwelling-house as if he were in occupation of the



dwelling-house; and no reduction shall be made under section 7 above in respect of rates payable by virtue of this subsection.

- (3) A rating authority may, if in all the circumstances it seems to them fair and reasonable so to do, reduce the amount of rates payable in respect of any dwelling-house for any period by virtue of subsection (2) above to the amount payable by virtue of section 24(2) above.
- (4) This section does not apply to a dwelling-house owned by a rating authority or to a dwelling-house which was last occupied by the owner thereof or to a dwelling-house which falls within any of the categories of lands and heritages described in section 25(3) above or which is for the time being exempted from rates under section 24 above by virtue of regulations made under section 25(4) above.