



Local Government (Scotland) Act 1966

1966 CHAPTER 51

PART II

RATES

Valuation and Rating

22 Complaints regarding omissions from the valuation roll.

- (1) Any person interested may complain to the [^{F1}First-tier Tribunal for Scotland] for a valuation area (which terms in this section have the same meaning as in the ^{M1}Valuation and Rating (Scotland) Act 1956) to the effect—
 - [^{F2}(a)] that particular lands and heritages are not included in the valuation roll for that area and that they ought to be so included; [^{F3}or
 - (b) that lands and heritages consisting of a pitch for a caravan have been treated as part of a single unit of lands and heritages by virtue of section 3(1) of the Rating (Caravan Sites) Act 1976 and ought to be separately entered in such valuation roll;]
- ^{F4} ...
- (2) After hearing a complaint under this section the [^{F1}First-tier Tribunal for Scotland] 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 ^{M2}Valuation of Lands (Scotland) Amendment Act 1879.

Textual Amendments

- F1** Words in s. 22 substituted (1.4.2023) by [The First-tier Tribunal for Scotland \(Transfer of Functions of Valuation Appeals Committees\) Regulations 2023 \(S.S.I. 2023/45\)](#), reg. 1(2), **sch. 2 para. 4(2)(a)** (with sch. 1 paras. 1-4, 13-20)

Changes to legislation: There are currently no known outstanding effects for the Local Government (Scotland) Act 1966, Section 22. (See end of Document for details)

- F2** “a” inserted by virtue of [Rating \(Caravan Sites\) Act 1976 \(c. 15\), s. 3\(8\)](#) which provided that s. 22 should have effect as if that insertion were made after the word “effect”
- F3** Words inserted by virtue of [Rating \(Caravan Sites\) Act 1976 \(c. 15\), s. 3\(8\)](#) which provided that s. 22 should have effect as if that insertion were made after the words “so included”
- F4** Words in s. 22(1) omitted (1.4.2023) by virtue of [The First-tier Tribunal for Scotland \(Transfer of Functions of Valuation Appeals Committees\) Regulations 2023 \(S.S.I. 2023/45\), reg. 1\(2\), sch. 2 para. 4\(2\)\(b\)](#) (with sch. 1 paras. 1-4, 13-20)

Marginal Citations

M1 1956 c. 60.

M2 1879 c. 42.

Changes to legislation:

There are currently no known outstanding effects for the Local Government (Scotland) Act 1966, Section 22.