



Local Government (Scotland) Act 1973

1973 CHAPTER 65

PART VII

FINANCE

Valuation

116 Valuation areas and authorities and appointment of assessors, etc.

- (1) Each region and each islands area shall be a valuation area, and the council of each region and the council of each islands area shall be the valuation authority for that region or, as the case may be, that area; and on and after 16th May 1975 the valuation authorities constituted under this section shall have and exercise in relation to valuation the powers conferred by the Valuation Acts on the councils of burghs, being counties of cities, and counties.
- (2) Every valuation authority shall appoint, in accordance with the provisions of section 1 of the Valuation and Rating (Scotland) Act 1956, an assessor and such number of depute assessors as the authority may consider necessary for the purposes of the Valuation Acts; and any assessor or depute assessor appointed under the said Acts or under the 1947 Act and holding office immediately before 16th May 1975 (other than an assessor or depute assessor appointed under this section) shall cease to hold office on that date.
- (3) A depute assessor appointed under this section shall have and may exercise all the functions of an assessor so appointed.
- (4) An assessor or depute assessor appointed under this section shall hold office on such reasonable terms and conditions, including conditions as to remuneration, as the authority appointing him think fit.
- (5) It shall be lawful for the Secretary of State, if it appears to him that to do so would be of public or local advantage, to make an order combining the council of the Highland Region and the councils of the three islands areas, or any two or more of those councils, for such of their functions under the Valuation Acts as may be specified in that

order; and an order under this subsection may include such incidental, consequential and supplemental provisions as appear to the Secretary of State to be necessary or expedient for bringing the order into operation and giving full effect thereto.

- (6) The assessor of a region in making up the valuation roll of the region shall distinguish in the roll lands and heritages situated within the boundaries of each district of that region.
- (7) A statutory instrument containing an order made by the Secretary of State under subsection (5) above shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- (8) In this section the expression " the Valuation Acts " means the Lands Valuation (Scotland) Act 1854 and the Acts amending that Act, and includes this Act.

117 Postponement of revaluation until 1978-79

The revaluation of lands and heritages which, by virtue of sections 9(1) and 10(1) of the Valuation and Rating (Scotland) Act 1956, falls to be carried out in the year 1976-77 shall be postponed until the year 1978-79, and accordingly—

- (a) in paragraph (a) of the said section 9(1), for the words " 1961-62" there shall be substituted the words " 1978-79 ";
- (b) in paragraph (a) of the said section 10(1), for the words " 1961-62" there shall be substituted the words " 1978-79 ", and in paragraph (b) of that subsection, for the words " in respect of each of the four years following the year 1961-62 " there shall be substituted the words " in respect of each year after the year 1971-72 and before the year 1978-79, and in respect of each of the four years following the year 1978-79 ".