



Local Government (Scotland) Act 1975

1975 CHAPTER 30

PART I

FINANCE

Valuation

1 The valuation roll and revaluation.

- (1) The assessor for each valuation area shall, in respect of each year of revaluation, make up a valuation roll in the prescribed form which shall come into force on the first day of the year of revaluation.
- (2) Subject to any alterations to the valuation roll made under this section and section 2 of this Act, every valuation roll ^{F1} . . . shall remain in force until it is superseded by a new valuation roll.
- (3) The assessor for each valuation area shall—
 - (a) make such arrangements as may be necessary to secure the valuation or revaluation of all lands and heritages in the area in respect of each year of revaluation in accordance with the Valuation Acts; . . . ^{F2}
 - (b) submit such arrangements to the Secretary of State who may ^{F3} . . . approve the same with or without modifications; and
 - ^{F4}(c)

[^{F5}(3A) Subsection (3B) applies where the assessor and the proprietor, tenant or occupier of lands and heritages have reached an agreement in writing as to the details to be included in the entry in the valuation roll for the lands and heritages (whether that agreement was reached before or after the draft valuation roll was published under section 1B(1)).

- (3B) The assessor must include those details in the entry for the lands and heritages, unless, since the agreement was reached, there has been an alteration in the value of the lands and heritages due to a material change of circumstances.]

Changes to legislation: There are currently no known outstanding effects for the Local Government (Scotland) Act 1975, Section 1. (See end of Document for details)

- (4) Subject to section 35 of the ^{M1}Lands Valuation (Scotland) Act 1854, the assessor for each valuation area shall retain the valuation roll and shall deliver sufficient copies thereof to the rating authority for the area.
- (5) Every rating authority shall, when copies of the valuation roll have been delivered to them, cause copies to be open to inspection until the roll ceases to be in force during ordinary business hours at their office or at such other convenient place or places as they may appoint.
- (6) The assessor for any valuation area may as respects that area, at any time after the valuation roll has been made up and before the roll has come into force, alter the roll—
- (a) by entering therein any lands and heritages which were in existence at the time when the roll was made up and which, owing to error, were not included therein;
 - (b) by entering therein any lands and heritages which have come into existence or occupancy since the roll was made up;
 - (c) to give effect to any alteration in the value of any lands and heritages which is due to a material change of circumstances;
 - (d) to correct any error of measurement, survey or classification or any clerical or arithmetical error in any entry therein;
 - ^{F6}(e)
- (6A) ^{F7}
- ^{F8}(7)

Textual Amendments

- F1** Words in s. 1(2) repealed (19.5.1997) by 1997 c. 29, s. 33(2), **Sch. 4**; S.I. 1997/1097, art. 3(d), **Sch.**
- F2** Proviso repealed by **Abolition of Domestic Rates Etc. (Scotland) Act 1987** (c. 47, SIF 81:2), s. 34, **Sch. 6**
- F3** Words in s. 1(3)(b) repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(2)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**
- F4** S. 1(3)(c) repealed (1.4.1996) by 1996 c. 39, s. 180(2), **Sch. 14** (with s. 128(2)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**
- F5** S. 1(3A)(3B) inserted (5.11.2020) by **Non-Domestic Rates (Scotland) Act 2020** (asp 4), **ss. 7, 44(2)**; S.S.I. 2020/327, sch.
- F6** S. 1(6)(e) repealed (19.5.1997) by 1997 c. 29, s. 33(2), **Sch. 4**; S.I. 1997/1097, art. 3(d), **Sch.**
- F7** S. 1(6A)–(6E) repealed by **Abolition of Domestic Rates Etc. (Scotland) Act 1987** (c. 47, SIF 81:2), s. 34, **Sch. 6**
- F8** S. 1(7) repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(2)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**

Modifications etc. (not altering text)

- C1** S. 1 excluded by **Valuation and Rating (Exempted Classes) (Scotland) Act 1976** (c. 64, SIF 103:2), s. 2(2)
- C2** S. 1(2) excluded by S.I. 1983/120, **art. 4** and 1983/534, art. 3

Marginal Citations

- M1** 1854 c. 91.

Changes to legislation:

There are currently no known outstanding effects for the Local Government (Scotland) Act 1975, Section 1.