



# Local Government (Scotland) Act 1975

## 1975 CHAPTER 30

### PART I

#### FINANCE

##### *Valuation*

### 2 Alterations to valuation roll which is in force.

- (1) Subject to subsection (2) below, the assessor for any valuation area shall, as respects that area, at any time while the valuation roll is in 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 [<sup>F1</sup>or which, being still in existence, have been erroneously deleted from the roll under paragraph (h) below];
  - (b) by entering therein any lands and heritages which have come into existence or occupancy since the roll was made up;
  - (c) by entering therein any lands and heritages—
    - <sup>F2</sup>(i) . . . . .
    - (ii) upon their coming within the assessor's valuation area as a result of a change of the boundaries of valuation areas;
  - (d) to give effect to any alteration in the value of any lands and heritages which is due to a material change of circumstances;
  - (e) to give effect to any alteration in the net annual value or the rateable value of any lands and heritages in consequence of [<sup>F3</sup>—
    - (i)] the making of an order . . . <sup>F4</sup>, [<sup>F5</sup>under] section 1(1) of the <sup>M1</sup>Valuation for Rating (Scotland) Act 1970; [<sup>F3</sup>or
    - (ii) the making of regulations under section 42 of the <sup>M2</sup>Lands Valuation (Scotland) Act 1854;]
  - <sup>F6</sup>(ee) . . . . .
  - (f) to correct any error of measurement, survey or classification or any clerical or arithmetical error in any entry therein;

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<sup>F7</sup>(g) .....

(h) by deleting therefrom, with effect from such date as the assessor thinks fit, any lands and heritages which cease to exist or which, for any other reason, are no longer appropriate for inclusion in the roll

[<sup>F8</sup>and may so alter the roll to give effect to any change in the proprietorship, tenancy or occupancy of any lands and heritages.]

[<sup>F9</sup>(1A) Subject to subsection (2)(cc) below, the assessor for any valuation area shall, as respects that area, alter the roll to give effect to any decision following an appeal or complaint under the Valuation Acts to a court, tribunal or valuation appeal committee and such alteration shall have effect from such date as shall be determined by the court, tribunal or committee.]

(2) Any alteration to the roll—

(a) consisting of an entry made under subsection (1)(a) above, shall have effect only as from the beginning of the year in which the entry is made;

(b) consisting of an entry made under subsection (1)(b) above, shall have effect only as from the date when the lands and heritages to which the entry relates came into existence or occupancy, or as from the beginning of the year in which the entry is made, whichever is the later;

(c) made under subsection (1)(d) above, shall . . . <sup>F10</sup> have effect only as from the date of the event by reason of which the alteration is made or as from the beginning of the year in which the alteration is made, whichever is the later:

Provided that if the proprietor, tenant or occupier of the lands and heritages has intimated in writing to the assess<sup>F11</sup> . . . , the alteration in the roll shall have effect as from the date of the event or as from the beginning of the year in which intimation of the event is made, whichever is the later, <sup>F11</sup> . . .

[<sup>F12</sup>(cc) made under [<sup>F13</sup>subsection (1A)] above following upon an appeal by virtue of section 3(2A) of this Act by a person who has become the proprietor, tenant or occupier of lands and heritages shall have effect only as from the date when he became such proprietor, tenant or occupier;]

(d) consisting of such a correction as is referred to in subsection (1)(f) above shall [<sup>F14</sup>, subject to section 20 of the <sup>M3</sup>Local Government (Financial Provisions) (Scotland) Act 1963,] have effect only as from the date when the erroneous entry which is so corrected was made in the role or as from the beginning of the year in which the correction is made, whichever is the later;

and the date on which any alteration in the roll made under this section comes into effect shall be stated in the roll.

(3) Where, at any time before an appeal or complaint against an entry in the valuation roll is determined by a valuation appeal committee [<sup>F15</sup>or by the Lands Tribunal for Scotland], the parties reach agreement as to what should be done about the entry, the assessor may without further procedure make such alteration in the roll as is necessary to give effect to the agreement.

(4) . . . . . <sup>F16</sup>

**Textual Amendments**

**F1** Words added by Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31, SIF 103:2), s. 21, **Sch.2 para. 13(1)**

**F2** S. 2(1)(c)(i) repealed (19.5.1997) by 1997 c. 29, s. 33(2), **Sch. 4**; S.I. 1997/1097, art. 3(d), **Sch.**

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- F3** Words in s. 2(1)(e) inserted (1.4.1995) by 1994 c. 39, s. 180(1), **Sch. 13 para. 100(2)** (with s. 128(2)); S.I. 1995/3150, **art. 4(c)**
- F4** Words repealed by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2), s. 34, **Sch. 6**
- F5** Word in s. 2(1)(e) substituted (1.4.1992) by Local Government Finance Act 1992 (c. 14), s. 117(1), **Sch. 13 para. 41** (with s. 118(1)(2)(4)); S.I. 1992/818, **art. 2(a)**.
- F6** S. 2(1)(ee) repealed (19.5.1997) by 1997 c. 29, s. 33(1), **Sch. 3 para. 12(a)**; S.I. 1997/1097, art. 3(c), **Sch.**
- F7** S. 2(1)(g) repealed (19.5.1997) by 1997 c. 29, s. 33(2), **Sch. 4**; S.I. 1997/1097, art. 3(d), **Sch.**
- F8** Words inserted by Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31, SIF 103:2), s. 21, **Sch. 2 para. 13(3)**
- F9** S. 2(1A) inserted (19.5.1997) by 1997 c. 29, s. 33(1), **Sch. 3 para. 12(b)**; S.I. 1997/1097, **art. 3(c)**
- F10** Words (comprising s. 2(2)(c)(i) and part of (ii)) repealed by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2), s. 34, **Sch. 6**
- F11** Words in s. 2(2)(c) proviso omitted (19.5.1997) by virtue of 1997 c. 29, s. 33(1), **Sch. 3 para. 12(c)(i)**; S.I. 1997/1097, **art. 3(c)**
- F12** S. 2(2)(cc) inserted by Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31, SIF 103:2), s. 21, **Sch. 2 para. 14**
- F13** Words in s. 2(2)(cc) substituted (19.5.1997) by 1997 c. 29, s. 33(1), **Sch. 3 para. 12(c)(ii)**; S.I. 1997/1097, **art. 3(c)**
- F14** Words inserted by Local Government (Miscellaneous Provisions) (Scotland) Act 1981 (c. 23, SIF 81:2), **Sch. 3 para 32**
- F15** Words inserted by Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31, SIF 103:2), s. 21, **Sch. 2 para. 15**
- F16** S. 2(4) repealed by Statute Law (Repeals) Act 1986 (c. 12), s.1(1), **Sch. 1 Pt. VII**

#### Modifications etc. (not altering text)

- C1** S. 2 excluded by Valuation and Rating (Exempted Classes) (Scotland) Act 1976 (c. 64, S IF 103:2), s. **2(2)**
- C2** S. 2(1) excluded by S.I. 1983/120, **art. 4** and 1983/534, art. 3
- C3** S. 2(1)(d) explained by Lands Valuation Amendment (Scotland) Act 1982 (c. 57, SIF 103:2), s. **1(4)**
- C4** S. 2(1)(2) modified by S.I. 1979/951, **arts. 3, 10(a)**
- C5** S. 2(1) modified (for the financial year 1995-96) by S.I. 1995/366, **arts. 1, 7(2)**  
S. 2(1) modified (for the financial year 1994-95) by S.I. 1994/913, **arts. 1(2), 7(2)**  
S. 2(1) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/368, **arts. 1, 9(3)** (which was revoked by S.S.I. 2000/85, **art. 9(a)**)  
S. 2(1) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/929, **arts. 1, 9(3)** (which was revoked by S.S.I. 2000/91, **art. 9**)  
S. 2(1) modified (in relation to the valuation of the prescribed class of lands and heritages for the financial year 1998-99) by S.I. 1999/853, **arts. 1(2), 8(3)** (which was revoked by S.S.I. 2000/89, **art. 9**)  
S. 2(1) modified (for the financial year 1994-95) by S.I. 1994/2071, **arts. 1(2), 9(3)**  
S. 2(1) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/371, **arts. 1, 9(2)** (which was revoked by S.S.I. 2000/86, **art. 9**)  
S. 2(1) modified (for the financial year 1994-95) by S.I. 1994/2073, **arts. 1(2), 8(3)**  
S. 2(1) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/372, **arts. 1, 8(2)** (which was revoked by S.S.I. 2000/87, **art. 8**)  
S. 2(1) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/373, **arts. 1, 10(3)**  
S. 2(1) modified (for the financial year 1994-95) by S.I. 1994/2075, **arts. 1(2), 9(3)**  
S. 2(1) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/369, **arts. 1, 10(3)**  
S. 2(1) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/370, **arts. 1 10(3)**  
S. 2(1) modified (for the financial years 1996-97 to 1999-2000) by S.I. 1995/3252, **arts. 1, 9(3)** (which was revoked by S.S.I. 2000/90, **art. 10**)

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- S. 2(1) modified (for the financial year 1994-95) by S.I. 1994/2080, **arts. 1(2), 9(3)**
- S. 2(1) modified (for the financial year 1994-95) by S.I. 1994/2081, **arts. 1(2), 9(3)**
- C6** S. 2(1)(c) modified (for the financial years 1993-94 and 1994-95) by S.I. 1994/911, **arts. 1(2), 7(1)**
- S. 2(1)(c) modified (for the financial year 1995-96) by S.I. 1995/366, **arts. 1, 7(1)**
- S. 2(1)(c) modified (for the financial year 1994-95) by S.I. 1994/913, **arts. 1(2), 7(1)**
- S. 2(1)(c) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/368, **arts. 1, 9(1)** (which was revoked by S.S.I. 2000/85, **art. 9(a)**)
- S. 2(1)(c) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/929, **arts. 1, 9(1)** (which was revoked by S.S.I. 2000/91, **art. 9**)
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- S. 2(1)(c) modified (for the financial year 1994-95) by S.I. 1994/2071, **arts. 1(2), 9(1)**
- S. 2(1)(c) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/371, **arts. 1, 9(1)** (which was revoked by S.S.I. 2000/86, **art. 9**)
- S. 2(1)(c) modified (for the financial year 1994-95) by S.I. 1994/2073, **arts. 1(2), 8(1)**
- S. 2(1)(c) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/372, **arts. 1, 8(1)** (which was revoked by S.S.I. 2000/87, **art. 8**)
- S. 2(1)(c) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/373, **arts. 1, 10(1)**
- S. 2(1)(c) modified (for the financial year 1994-95) by S.I. 1994/2075, **arts. 1(2), 9(1)**
- S. 2(1)(c) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/369, **arts. 1, 10(1)**
- S. 2(1)(c) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/370, **arts. 1, 10(1)**
- S. 2(1)(c) modified (for the financial years 1996-97 to 1999-2000) by S.I. 1995/3252, **arts. 1, 9(1)** (which was revoked by S.S.I. 2000/90, **art. 10**)
- S. 2(1)(c) modified (for the financial year 1994-95) by S.I. 1994/2080, **arts. 1(2), 9(1)**
- S. 2(1)(c) modified (for the financial year 1994-95) by S.I. 1994/2081, **arts. 1(2), 9(1)**
- C7** S. 2(1)(d) modified (for the financial years 1993-94 and 1994-95) by S.I. 1994/911, **arts. 1(2), 7(2)**
- S. 2(1)(d) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/368, **arts. 1, 9(2)** (which was revoked by S.S.I. 2000/85, **art. 9(a)**)
- S. 2(1)(d) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/929, **arts. 1, 9(2)** (which was revoked by S.S.I. 2000/91, **art. 9**)
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- S. 2(1)(d) modified (for the financial year 1994-95) by S.I. 1994/2080, **arts. 1(2), 9(2)**
- S. 2(1)(d) modified (for the financial year 1994-95) by S.I. 1994/2081, **arts. 1(2), 9(2)**
- C8** S. 2(2)(a) modified (for the financial years 1993-94 and 1994-95) by S.I. 1994/911, **arts. 1(2), 7(4)**
- S. 2(2)(a) modified (for the financial year 1995-96) by S.I. 1995/366, **arts. 1, 7(3)**
- S. 2(2)(a) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/370, **arts. 1, 10(4)**
- S. 2(2)(a) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/371, **arts. 1, 9(3)** (which was revoked by S.S.I. 2000/86, **art. 9**)
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- S. 2(2)(a) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/373, **arts. 1, 10(4)**

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S. 2(2)(a) modified (for the financial year 1995-96 to 1999-2000) by [S.I. 1995/368](#), [arts. 1, 9\(4\)](#) (which was revoked by [S.S.I. 2000/85](#), [art. 9\(a\)](#))

S. 2(2)(a) modified (for the financial years 1995-96 to 1999-2000) by [S.I. 1995/369](#), [arts. 1, 10\(4\)](#)

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S. 2(2)(a) modified (for the financial years 1995-96 to 1999-2000) by [S.I. 1995/930](#), [arts. 1, 9\(4\)](#)

S. 2(2)(a) modified (for the financial years 1995-96 to 1999-2000) by [S.I. 1995/3252](#), [arts. 1, 9\(4\)](#) (which was revoked by [S.S.I. 2000/90](#), [art. 10](#))

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### Marginal Citations

**M1** 1970 c. 4.

**M2** 1854 c. 91.

**M3** 1963 c. 12.

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