



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;
 - (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—
 - (i) upon their ceasing to be liable to be valued or revalued by the Assessor under any enactment,
 - (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 the making of an order under section 6(7) or 7(7) of the Valuation and Rating (Scotland) Act 1956, section 10(2) of the Local Government (Financial Provisions) (Scotland) Act 1963 or section 1(1) of the Valuation for Rating (Scotland) Act 1970;
 - (f) to correct any error of measurement, survey or classification or any clerical or arithmetical error in any entry therein;
 - (g) by entering therein any lands and heritages which the Assessor has directed him under section 5 of this Act so to enter;

Status: This is the original version (as it was originally enacted).

- (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.

(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 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 assessor the event by reason of which a reduction in value of the lands and heritages is made, or on appeal the value in the relevant entry has been reduced on the ground of a material change of circumstances, 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, or, as the case may be, as from the date of the material change of circumstances on which the appeal is grounded or as from the beginning of the year in which the appeal is lodged, whichever is the later;

- (d) consisting of such a correction as is referred to in subsection (1)(f) above shall have effect only as from the date when the erroneous entry which is so corrected was made in the roll 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, 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) The assessor for any valuation area may enter in the valuation roll for the year 1975-76 any lands and heritages which have come into existence or occupancy between 16th May 1975 and the date when the roll is made up for that year.