



Local Government (Scotland) Act 1975

1975 CHAPTER 30

PART I

FINANCE

Valuation

3 Provisions supplementary to sections 1 and 2.

- (1) The assessor shall, upon making an alteration in the valuation roll under section 1(6) or 2(1) [^{F1}(1A)] or (3) of this Act [^{F2}or upon deleting lands and heritages therefrom in pursuance of section 1(2) of the ^{M1}Valuation and Rating (Exempted Classes) (Scotland) Act 1976], send to the rating authority a copy of the relevant entry in the roll or, as the case may be, notification of deletion of the relevant lands and heritages from the roll.
- (2) The assessor for each valuation area shall send to each person who is a proprietor, tenant or occupier of lands and heritages which are included in the valuation roll a notice in the prescribed form setting forth the details of the relevant entry in the roll (including such an entry as is referred to in subsection (1) above ^{F3}. . .)^{F4}...

[^{F5}(2ZA) A notice under subsection (2)—

- (a) must include such information in relation to the rateable value included in the entry to which the notice relates as the Scottish Ministers may specify in regulations,
- (b) may include such other information as the assessor considers appropriate.

(2ZB) The assessor may send a notice under subsection (2) by electronic means if—

- (a) the assessor and the recipient of the notice have, before the notice is sent, agreed in writing that the assessor may send such a notice to the recipient by transmission to an electronic address and in an electronic form specified by the recipient for that purpose, and
- (b) the notice is sent to that address in that form.]

Changes to legislation: There are currently no known outstanding effects for the Local Government (Scotland) Act 1975, Section 3. (See end of Document for details)

^{F6}(2A)

^{F7}(2B)

- (3) The assessor shall, upon altering the valuation roll by deleting lands and heritages therefrom, notify each person named in the roll as proprietor, tenant or occupier of those lands and heritages of the deletion.

^{F8}(4)

^{F9}(4A)

- (5) Any person interested may at all reasonable times, free of charge, inspect and take copies of and extracts from any valuation roll prepared under the Valuation Acts and in the possession of the assessor; and an assessor shall, on an application made to him by any interested person, inform that person whether any entry in the valuation roll is subject to a pending [^{F10} proposal under section 3ZA(1),] appeal or complaint.

[^{F11}(6) Regulations under subsection (2ZA)(a)—

- (a) may make different provision for different purposes,
(b) may make incidental, supplementary, consequential, transitional, transitory or saving provision.

(7) Regulations under subsection (2ZA)(a) are subject to the negative procedure.]

Textual Amendments

- F1** Word in s. 3(1) inserted (19.5.1997) by 1997 c. 29, s. 33(1), **Sch. 3 para. 13(a)**; S.I. 1997/1097, **art. 3(c)**
- F2** Words inserted by Valuation and Rating (Exempted Classes) (Scotland) Act 1976 (c. 64, SIF 103:2), **s. 1(3)**
- F3** Words in s. 3(2) repealed (19.5.1997) by 1997 c. 29, s. 33(2), **Sch. 4**; S.I. 1997/1097, art. 3(d), **Sch.**
- F4** Words in s. 3(2) repealed (5.11.2020 for specified purposes, 1.4.2023 in so far as not already in force) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 10(3)(a)**, 44(2); S.S.I. 2020/327, reg. 2(3)(a)(b)
- F5** S. 3(2ZA)(2ZB) inserted (5.11.2020) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 9(a)**, 44(2); S.S.I. 2020/327, sch.
- F6** S. 3(2A) repealed (5.11.2020 for specified purposes, 1.4.2023 in so far as not already in force) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 10(3)(b)**, 44(2); S.S.I. 2020/327, reg. 2(3)(a)(b)
- F7** S. 3(2B) repealed (5.11.2020 for specified purposes, 1.4.2023 in so far as not already in force) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 10(3)(b)**, 44(2); S.S.I. 2020/327, reg. 2(3)(a)(b)
- F8** S. 3(4) repealed (5.11.2020 for specified purposes, 1.4.2023 in so far as not already in force) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 10(3)(b)**, 44(2); S.S.I. 2020/327, reg. 2(3)(a)(b)
- F9** S. 3(4A) repealed (5.11.2020 for specified purposes, 1.4.2023 in so far as not already in force) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 10(3)(b)**, 44(2); S.S.I. 2020/327, reg. 2(3)(a)(b)
- F10** Words in s. 3(5) inserted (5.11.2020 for specified purposes, 1.4.2023 in so far as not already in force) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 10(3)(c)**, 44(2); S.S.I. 2020/327, reg. 2(3)(a)(b)
- F11** S. 3(6)(7) inserted (5.11.2020) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 9(b)**, 44(2); S.S.I. 2020/327, sch.

Modifications etc. (not altering text)

- C1** S. 3 extended by S.I. 1983/120, **art. 5** and 1983/534, art. 4

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- C2** S. 3 extended by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2, 103:2\)](#), s. 2(7), **Sch. 1 Pt. I para. 14**
- C3** S. 3 extended (6.3.1992) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 72(8), **Sch. 5 para. 11** (with s. 118(1)(2)(4)).
- C4** S. 3(1) amended (1.4.2000) by [1997 c. 29, s. 6\(3\)](#); S.I. 1998/2329, **art. 3**
- C5** S. 3(2) modified (for the financial year 1994-95) by S.I. 1994/2068, **arts. 1(2)**, 8(4)
 S. 3(2) modified (for the financial year 1994-95) by S.I. 1994/2071, **arts. 1(2)**, 9(4)
 S. 3(2) modified (for the financial year 1994-95) by S.I. 1994/2073, **arts. 1(2)**, 8(4)
 S. 3(2) modified (for the financial year 1994-95) by S.I. 1994/2074, **arts. 1(2)**, 9(4)
 S. 3(2) modified (for the financial year 1994-95) by S.I. 1994/2075, **arts. 1(2)**, 9(4)
 S. 3(2) modified (for the financial year 1994-95) by S.I. 1994/2080, **arts. 1(2)**, 9(4)
 S. 3(2) modified (for the financial year 1994-95) by S.I. 1994/2081, **arts. 1(2)**, 9(4)
 S. 3(2) modified (for the financial year 1999-2000) by S.S.I. 2000/89, **arts. 1(2)**, 8(4) (which was revoked by [S.S.I. 2000/424, art. 9](#))
 S. 3(2) modified (for the financial years 2000-2001 to 2004-2005) by S.S.I. 2000/424, **arts. 1(2)**, 8(4)
- C6** S. 3(3) amended by [Rating \(Caravan Sites\) Act 1976 \(c. 15, SIF 103:2\)](#), s. 4(1)
- C7** S. 3(4) modified (for the financial years 1993-94 and 1994-95) by S.I. 1994/911, **arts. 1(2)**, 7(5)
 S. 3(4) modified (for the financial year 1994-95) by S.I. 1994/2068, **arts. 1(2)**, 8(5)
 S. 3(4) modified (for the financial years 2000-01 to 2004-05) by S.S.I. 2000/85, **arts. 1**, 8(5)
 S. 3(4) modified (for the financial year 1994-95) by S.I. 1994/2071, **arts. 1(2)**, 9(5)
 S. 3(4) modified (for the financial year 1994-95) by S.I. 1994/2073, **arts. 1(2)**, 8(5)
 S. 3(4) modified (for the financial year 1994-95) by S.I. 1994/2074, **arts. 1(2)**, 8(5)
 S. 3(4) modified (for the financial year 1994-95) by S.I. 1994/2075, **arts. 1(2)**, 9(5)
 S. 3(4) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/369, **arts. 1**, 10(5)
 S. 3(4) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/370, **arts. 1**, 10(5)
 S. 3(4) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/373, **arts. 1**, 10(5)
 S. 3(4) modified (for the financial year 2000-01 and for any subsequent financial year) by S.S.I. 2000/91, **arts. 1**, 8(5)
 S. 3(4) modified (for the financial year 2000-01 and the four following financial years) by S.S.I. 2000/90, **arts. 1**, 9(5)
 S. 3(4) modified (for the financial year 2000-01 and for each subsequent financial year) by S.S.I. 2000/285, **arts. 1(2)**, 10(1)
 S. 3(4) modified (for the financial year 1994-95) by S.I. 1994/2080, **arts. 1(2)**, 9(5)
 S. 3(4) modified (for the financial year 1994-95) by S.I. 1994/2081, **arts. 1(2)**, 9(5)
 S. 3(4) modified (for the financial year 1999-2000) by S.S.I. 2000/89, **arts. 1(2)**, 8(5) (which was revoked by [S.S.I. 2000/424, art. 9](#))
 S. 3(4) modified (for the financial years 2000-2001 to 2004-2005) by S.S.I. 2000/424, **arts. 1(2)**, 8(5)
 S. 3(4) modified (for the financial year 2000-01 and the four following financial years) by S.S.I. 2000/88, **arts. 13**, 15(5)

Marginal Citations

M1 1976 c. 64.

Changes to legislation:

There are currently no known outstanding effects for the Local Government (Scotland) Act 1975, Section 3.