



Local Government (Miscellaneous Provisions) (Scotland) Act 1981

1981 CHAPTER 23

PART I

VALUATION AND RATING

1 Power to change year of revaluation

In section 37 of the 1975 Act (which makes provision as regards the interpretation of that Act), at the end there shall be added the following subsections—

“(3) The Secretary of State may by order amend the definition of " year of revaluation " in subsection (1) above by substituting, for the financial year for the time being specified in that definition by reference to two calendar years, a different financial year so specified.

(4) An order under subsection (3) above shall have no effect until approved by resolution of each House of Parliament”.

2 Power to exclude certain lands and heritages from valuation or revaluation

In section 1 of the 1975 Act (which among other things requires an assessor for a valuation area to make such arrangements as are necessary to secure the valuation or revaluation of all lands and heritages in his area in respect of each year of revaluation)

(a) at the end of paragraph (a) of subsection (3) there shall be added the following proviso—

“: Provided that—

(i) the Secretary of State may by order determine in respect of every new valuation roll being made up under this section that only such classes of lands and heritages as may be specified in the order shall be so valued or revalued; and

Status: This is the original version (as it was originally enacted).

- (ii) where an order is made under sub-paragraph (i) above, the net annual value of any lands and heritages not falling within a class specified in the order shall, for the purposes of the new valuation roll, be taken to be—
- the same as was entered in the old valuation roll (that is, in the valuation roll in force immediately before the coming into force of the new valuation roll); or
 - if no such value was so entered, the value which would properly fall to be entered in the old valuation roll in respect of them if that roll were still in force and were altered in accordance with section 2 of this Act;”;
- (b) after subsection (6) there shall be inserted the following subsections—
- “(6A) Where the Secretary of State makes an order under sub-paragraph (i) of the proviso to subsection (3)(a) above, he may prescribe by order under this subsection (either or both)—
- (a) a method whereby the net annual value of the specified lands and heritages shall be adjusted for the purposes of ascertaining their rateable value;
 - (b) such a method as regards the unspecified lands and heritages; and the order may prescribe different such methods as regards different valuation areas.
- (6B) Any method prescribed under subsection (6A) above shall be such as in the opinion of the Secretary of State will preserve the ratio which he estimates will exist immediately before the coming into force of the new valuation roll between, as regards each valuation area, the rateable values of specified lands and heritages and those of unspecified lands and heritages.
- (6C) Before prescribing a method under subsection (6A) above, the Secretary of State shall consult the Scottish Valuation Advisory Council and any association of local authorities which appears to him to represent the interests of local authorities in Scotland.
- (6D) The Secretary of State may by order under this subsection—
- (a) repeal or amend any enactment (including this Act) in so far as that enactment relates to the valuation of lands and heritages and such valuation is affected by an order under sub-paragraph (i) of the proviso to subsection (3)(a), or under subsection (6A), above;
 - (b) as regards a valuation so affected, apply, restrict or modify the enactments relating to appeals or complaints in connection with the valuation roll.
- (6E) An order under—
- (a) sub-paragraph (i) of the proviso to subsection (3)(a), or under subsection (6D), above shall have no effect until approved by resolution of each House of Parliament ;
 - (b) subsection (6A) above shall be subject to annulment in pursuance of a resolution of either House of Parliament.”; and
- (c) at the end of subsection (7) there shall be added the following words—

“;

" specified lands and heritages " means lands and heritages of such classes as are mentioned in sub-paragraph (i) of the proviso to subsection (3)(a) above ; and " unspecified lands and heritages " means such lands and heritages as are mentioned in sub-paragraph (ii) of that proviso.”.

3 Valuation of non-industrial buildings other than dwelling-houses

In subsection (2) of section 6 of the 1956 Act (which provides for ascertainment of the gross annual value of lands and heritages consisting of dwelling-houses or other non-industrial buildings) the words " or other non-industrial buildings" and " or buildings " shall, for the purpose of making up any valuation roll after this section comes into force, cease to have effect.

4 Power of Secretary of State to amend table of deductions from gross annual value

In subsection (6) of section 6 of the 1956 Act (which provides for deductions from gross annual value to ascertain the net annual value of such lands and heritages as are mentioned in subsection (2) of that section), at the end there shall be added the words " ; but the Secretary of State may by order amend the said table as it applies to such lands and heritages " ; and for subsection (7) of the said section there shall be substituted the following subsection—

“(7) Any order under subsection (6) above shall be made by statutory instrument which shall be subject to annulment in pursuance of a resolution of either House of Parliament.”.

5 Relaxation of provisions relating to notification for rate relief for charitable organisations

In section 4 of the Local Government (Financial Provisions etc.) (Scotland) Act 1962—

(a) in subsection (2) (which provides for notification to the rating authority of use of lands and heritages for charitable purposes)—

(i) the words " not later than the thirtieth day of June in any year " shall cease to have effect; and

(ii) for the words " any period, beginning not earlier than the year in which the notice is given," there shall be substituted the words " a relevant period " ; and

(b) after subsection (2) there shall be inserted the following subsection—

“(2A) In subsection (2) of this section " relevant period " means—

(a) in a case where the occupation and use, or as the case may be the holding, commenced on or after the first day of the financial year immediately preceding the financial year in which the notice is given, any period after that commencement;

(b) in any other case, that first day and any period thereafter.”.

6 Remission of rates in respect of lands and heritages unoccupied and unfurnished for any period of three months

For subsection (2) of section 243 of the Local Government (Scotland) Act 1947 (which provides for remission of rates in respect of lands and heritages unoccupied and unfurnished for three months in a financial year) there shall be substituted the following subsection—

“(2) Where lands and heritages are unoccupied and unfurnished for a continuous period of not less than three months, the rating authority shall grant a remission of the rates in respect of such lands and heritages to an extent corresponding, in each financial year, to the proportion which so much of the period as occurs in that financial year bears to the whole financial year.”.

7 Restriction on payment of rates by instalments

In section 8 of the 1975 Act (which provides for payment of rates by instalments), after subsection (7) there shall be inserted the following subsections—

“(7A) In any case where a demand note for rates, chargeable for a year or part only of a year, is for an amount (after any remission, rebate or other deduction to which the rate is subject) less than the prescribed sum the rates shall not be payable in accordance with subsection (1) above but shall be payable in full on or before the date specified by the rating authority in the demand note.

(7B) In subsection (7A) above, " the prescribed sum " means £20 or such lesser sum as the rating authority may fix.

(7C) The Secretary of State may by order, made by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament, amend subsection (7B) above by substituting for the amount for the time being specified in that subsection such other amount as appears to him to be justified.”.

8 Alteration in amount of rates payable while valuation appeal is pending

In section 9(1) of the 1975 Act (which limits the amount of rates payable while a valuation appeal is pending), for the words " the total amount of rates levied on those lands and heritages for the year immediately preceding the year in which the appeal was lodged increased by three-quarters of the difference between that amount and " there shall be substituted the words " nine tenths of ".

9 Effect of alteration to valuation roll as regards increase in value of dwelling-house delayed

In section 2(2)(c) of the 1975 Act (which relates to the effect of an alteration to the valuation roll), after the word " shall " where it first occurs there shall be inserted the following words—

“—

- (i) in a case where the alteration gives effect to an increase in the value of such lands and heritages as are mentioned in section 6(2) of the Valuation and Rating (Scotland) Act 1956, have effect only as from the beginning of the year immediately

subsequent to the year in which occurred the event by reason of which the alteration is made;
(ii) in any other case”.

10 Valuation of underground railways

In Schedule 1 to the 1975 Act (which specifies lands and heritages as regards which there may be valuation by formula)—

(a) after paragraph 2 there shall be inserted the following paragraph—

“2A (1) Any lands and heritages occupied by a Passenger Transport Executive for any purpose concerned with, or supplementary or incidental to, the carriage of passengers by underground railway; but such lands and heritages do not include office premises not situated on operational land of the Executive.

(2) In sub-paragraph (1) above—

" office premises " has the same meaning as in paragraph 2(1) of this Schedule; "operational land" has the same meaning in relation to the Executive as it has in the said paragraph 2(1) in relation to any of the bodies specified in sub-paragraph (1) (a), (b) or (c) of that paragraph; and
" railway " includes a tramway undertaking.”; and

(b) in paragraph 4A, after the words " or (c)," there shall be inserted the words " 2A(1), ".

11 New constitution of Scottish Valuation Advisory Council

In section 3(1) of the 1956 Act (which provides for the constitution of the Scottish Valuation Advisory Council), for the word " eight" there shall be substituted the word " six ".

12 Diminution of powers of officers of court as regards actings for recovery of rates,

In section 247(2) (a) of the Local Government (Scotland) Act 1947 (which as regards actings for recovery of rates empowers officers of court to poind, seize, remove or secure property belonging to or in the lawful possession of the debtor) the words " or in the lawful possession of " shall cease to have effect.

13 Effect of sections 4 to 10

Sections 4 to 10 of this Act have no effect as regards any financial year earlier than that immediately subsequent to the financial year in which this Act is passed.