

## SCHEDULES

### SCHEDULE 2

Section 21.

#### AMENDMENTS OF ENACTMENTS

##### *Lands Valuation (Scotland) Act 1854 (c. 91)*

- 1 In section 7 of the Lands Valuation (Scotland) Act 1854 (which, as read with section 289G(4) of the Criminal Procedure (Scotland) Act 1975, provides for the levels of penalty for failure to provide the assessor with certain particulars)—
- (a) after the word " liable ", in both places where it occurs, there shall be inserted the words " on summary conviction ";
  - (b) for the words " level 2 " there shall be substituted the words " level 3 " ; and
  - (c) for the words "of level 3" there shall be substituted the words " not exceeding level 3 ".
- 2 In section 24 of the Lands Valuation (Scotland) Act 1854 (giving of notice of valuation to public undertakings)—
- (a) after the words " copy of " there shall be inserted the words " so much of "; and
  - (b) after the word " 1975 " there shall be inserted the words " as relates to the valuation of the lands and heritages of the company ".
- 3 For section 26 of the Lands Valuation (Scotland) Act 1854 (power of assessor of railways and canals to obtain information) there shall be substituted the following section—

##### **“26 Power of Assessor of Public Undertakings (Scotland) to obtain information.**

- (1) For the purpose of valuing any lands and heritages which he is obliged under any enactment to value, the Assessor of Public Undertakings (Scotland) may—
  - (a) require the undertaking occupying such lands and heritages to provide him with such information as he may need;
  - (b) require the attendance of any official of the undertaking for examination.
- (2) Where any such undertaking or official thereof refuses or unreasonably delays to comply with a requirement under subsection (1) above, that undertaking shall not be entitled to appeal against or object to the Assessor's valuation in respect of which such refusal or delay occurred.”.

##### *Rating and Valuation (Apportionment) Act 1928 (c. 44)*

- 4 In subsection (5) of section 9 of the Rating and Valuation (Apportionment) Act 1928 after the word " heritages" where it first occurs there shall be inserted the words

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" (other than lands and heritages in respect of which the rateable value is prescribed or determined by or under an order under section 6 of the Local Government (Scotland) Act 1975) ".

- 5 In subsection (14) of section 9 of the Rating and Valuation (Apportionment) Act 1928 (which subsection, as read with section 289G(4) of the Criminal Procedure (Scotland) Act 1975, provides for the level of penalty for refusing to admit or obstructing the assessor in the exercise of his powers under that subsection) for the words " level 2 " there shall be substituted the words " level 3 ".

*Local Government (Scotland) Act 1947 (c. 43)*

- 6 In section 238(1) of the Local Government (Scotland) Act 1947 (fixing of dates for lodging and hearing of appeals against rates) at the beginning there shall be inserted the words " In respect of each rate levied by them ".

- 7 In section 243 of the Local Government (Scotland) Act 1947 (rating of unoccupied and unfurnished property) after subsection (2) there shall be inserted the following subsections—

“(2A) The Secretary of State may by regulations provide in relation to lands and heritages which are unoccupied and unfurnished for any period in a financial year less than 3 months that rates shall not be payable for that period in respect of such descriptions of those lands and heritages and in such circumstances as may be prescribed ; and he may make different provision for lands and heritages of different descriptions and for different circumstances.

(2B) Regulations under subsection (2A) above shall be made by statutory instrument which shall be subject to annulment in pursuance of a resolution of either House of Parliament.”.

*Rating and Valuation (Scotland) Act 1952 (c. 47)*

- 8 In section 3(1) of the Rating and Valuation (Scotland) Act 1952 (giving of notice to local authorities of proposed valuations of public undertakings)—

- (a) after the words " copy of " there shall be inserted the words " so much of " ; and  
 (b) for the words " relating to " there shall be substituted the words " as relates to the valuation of ".

*Local Government (Financial Provisions) (Scotland) Act 1963 (c. 12)*

- 9 In section 15(1) of the Local Government (Financial Provisions) (Scotland) Act 1963 (proceedings in valuation appeals) after the word " committee " there shall be inserted the words " or, under section 1(3A) of the Lands Tribunal Act 1949, before the Lands Tribunal for Scotland ".

*Local Government (Scotland) Act 1966 (c. 51)*

- 10 In subsection (3) of section 18 of the Local Government (Scotland) Act 1966 (determination of question whether premises are situated on operational land) at the end there shall be added the words " and section 9(1) of the Local Government (Scotland) Act 1975 (which provides for restricted rates to be payable pending

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determination of an appeal) shall apply to the payment of rates during the period where such an application is pending as if that application were an appeal under the Valuation Acts. "

- 11 Section 25(4) of the Local Government (Scotland) Act 1966 (which, before its repeal by the Local Government (Miscellaneous Provisions) (Scotland) Act 1981, enabled the Secretary of State to provide that rates which would otherwise be payable on certain unoccupied property under section 24 of the said Act of 1966 would not be payable in such cases as he prescribed) is hereby revived.

*Tribunals and Inquiries Act 1971 (c. 62)*

- 12 In section 13 of the Tribunals and Inquiries Act 1971 (appeals from certain tribunals) after paragraph (b) of subsection (6) there shall be inserted the following paragraph—
- “(bb) subsection (1) of this section shall not apply in relation to proceedings before the Lands Tribunal for Scotland which arise under section 1(3A) of the Lands Tribunal Act 1949 (jurisdiction of the Tribunal in valuation matters).”.

*Local Government (Scotland) Act 1975 (c. 30)*

- 13 In subsection (1) of section 2 of the Local Government (Scotland) Act 1975 (alterations to be made in the valuation roll)—
- (1) in paragraph (a) there shall be added at the end the words " or which, being still in existence, have been erroneously deleted from the roll under paragraph (h) below ";
- (2) after paragraph (e) there shall be inserted the following paragraph—
- “(ee) to give effect to any decision following upon an appeal or complaint under the Valuation Acts ;”; and
- (3) at the end there shall be inserted the words " and may so alter the roll to give effect to any change in the proprietorship, tenancy or occupancy of any lands and heritages. ".
- 14 In subsection (2) of section 2 of the Local Government (Scotland) Act 1975 (date of effect of alteration in the valuation roll) after paragraph (c) there shall be inserted the following paragraph—
- “(cc) made under subsection (1)(ee) 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 ;”.
- 15 In section 2(3) of the Local Government (Scotland) Act 1975 (procedure following upon agreement between the parties to a valuation appeal) after the word " committee " there shall be inserted the words " or by the Lands Tribunal for Scotland " . ,
- 16 In the proviso to subsection (2) of section 5 of the Local Government (Scotland) Act 1975 (valuation of public undertakings) after the word " 1963 " there shall be inserted the words " or the doing of anything under Schedule 2 to the Local Government (Scotland) Act 1966 (valuation of water undertakings) or under any order under section 6 of this Act ".

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17 In section 37(1) of the Local Government (Scotland) Act 1975, in the definition of "material change of circumstances", after the words " are situated " there shall be inserted the words " or the Lands Tribunal for Scotland under section 1(3A) of the Lands Tribunal Act 1949 ".

18 In Schedule 1 to the Local Government (Scotland) Act 1975 (lands and heritages the valuation of which may be prescribed or determined by formula under section 6 of that Act) there shall be added after paragraph 4 the following paragraph—

“4AA Any lands and heritages which are, or form part of, premises occupied by a private generator or supplier for or in connection with the generation or supply of electricity other than—

- (a) lands and heritages occupied and used as a dwelling house ;
- (b) a shop, room or other place occupied and used wholly or mainly for the sale, display or demonstration of apparatus or accessories for use by consumers of electricity:

Provided that in determining whether any such shop, room or other place is so occupied and used, use for the receipt of payments for electricity consumed shall be disregarded;

- (c) lands and heritages held by a private generator or supplier under a lease for a period not exceeding 21 years ; or
- (d) premises which are—
  - (i) occupied by a private supplier ;
  - (ii) used wholly or mainly as an office or for office purposes ; and
  - (iii) situated on land which, in respect of its nature and situation, is comparable rather with land in general than with land used for the purpose of the generation or supply of electricity.

In this paragraph " private generator or supplier" has the same meaning as in section 5 of the Energy Act 1983.”.