



Valuation and Rating (Scotland) Act 1956

1956 CHAPTER 60

PART I

VALUATION

1 Valuation areas and authorities and appointment of assessors and staff

- (1) Each burgh being a county of a city, and each county inclusive of any burgh therein situated other than a county of a city, shall be a valuation area, and the council of a burgh being a county of a city, or of a county, shall be the valuation authority for that burgh or county; and on and after the sixteenth day of May, nineteen hundred and fifty-seven, the valuation authorities constituted under this section shall have and exercise in relation to valuation the powers conferred by the Valuation Acts on the councils of large burghs and counties; and all functions in relation to valuation exercisable by the council of a large burgh other than a county of a city immediately before the said date shall on that date be transferred to and vest in the council of the county within which such burgh is situated.
- (2) Every valuation authority shall appoint, in accordance with the provisions hereinafter contained, an assessor and such other officers as may be necessary for the purposes of the Valuation Acts, and any assessor appointed under the said Acts and holding office immediately before the sixteenth day of May, nineteen hundred and fifty-seven, other than an assessor appointed under this section, shall cease to hold office on that date.
- (3) Notwithstanding the foregoing provisions of this section, a valuation authority constituted under this section may enter on their duties at any time before the sixteenth day of May, nineteen hundred and fifty-seven, for the purpose of the appointment of an assessor under this section and for the purpose of anything necessary to bring this Act into operation on the said date, and any assessor or other officer appointed under this section shall enter upon his duties on such date as the valuation authority appointing him may determine:

Provided that—

- (a) a valuation authority shall not appoint an assessor under this section before regulations have been made by the Secretary of State under subsection (5) of this section; and
 - (b) a valuation authority shall not appoint an assessor under this section if the Secretary of State has given to them notice in writing that he proposes to consider the making of an order under section one hundred and twenty of the Act of 1947 combining that authority with another valuation authority, until the Secretary of State gives to the authorities in question a further notice in writing that he has decided not to make such an order, or such order is revoked under subsection (1) of section five of the Statutory Instruments Act, 1946.
- (4) The power of the Secretary of State under section one hundred and twenty of the Act of 1947 with regard to the compulsory combination of local authorities shall be exercisable in relation to valuation authorities only on the recommendation of the Scottish Valuation Advisory Council hereinafter constituted, and such power may be so exercised without the application of any authority:

Provided that—

- (a) before making any order under the said section one hundred and twenty in relation to valuation authorities the Secretary of State shall consult the authorities concerned and give them an opportunity of considering the terms of the proposed order ; and
 - (b) any such order shall be made by statutory instrument which shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- (5) The Secretary of State shall make regulations prescribing the qualifications required to be possessed by any person appointed to the office of assessor, or by any person appointed under section eighty-three or ninety-three of the Act of 1947 to act as depute assessor, and, except as otherwise provided in such regulations.—
- (a) a person shall not be appointed under this section to the office of assessor; and
 - (b) a person shall not be appointed to act as depute assessor, nor, on or after the sixteenth day of May, nineteen hundred and fifty-seven, shall any person act as depute assessor;

unless he possesses the qualifications so prescribed.

- (6) An assessor or other officer appointed under this section shall receive such remuneration and allowances as the valuation authority appointing him may determine, and shall not, except with the consent of such authority and, in the case of the assessor, of the Secretary of State, engage in any other employment:

Provided that this subsection shall not prevent the exercise by the assessor of any functions conferred on him by or under any enactment.

- (7) An assessor appointed under this section shall hold his office during the pleasure of the valuation authority so, however, that he shall not be removed from office or required to resign as an alternative thereto except—
- (a) by a resolution of such authority passed by not less than two-thirds of the members present at a meeting of the authority the notice of which specifies as an item of business the consideration of the removal from office of the assessor or his being required to resign, and
 - (b) with the consent of the Secretary of State.

Before deciding whether or not to give such consent the Secretary of State shall give the authority and the assessor an opportunity of being heard by a person appointed by the Secretary of State.

- (8) The power to make regulations conferred on the Secretary of State by this section shall be exercisable by statutory instrument which shall be subject to annulment in pursuance of a resolution of either House of Parliament.

2 Administrative schemes

- (1) Every valuation authority shall have an administrative scheme setting forth the administrative arrangements for the discharge of their functions relating to valuation, including the appointment of an assessor and other officers for the purpose of their said functions and the arrangements to be made by the assessor for carrying out his duties.
- (2) An administrative scheme under this section shall be prepared by the valuation authority and submitted to the Secretary of State who may, after consultation with the Scottish Valuation Advisory Council, approve the same with or without modification, and upon approval of such a scheme the valuation authority and any assessor or other officer appointed by them shall discharge their functions in accordance therewith.
- (3) Subsections (5) and (6) of section one hundred and five of the Act of 1947 (which subsections relate to the revocation or alteration of administrative schemes made under the said section and the making of new schemes) shall with any necessary modifications apply to administrative schemes under this section in like manner as those subsections apply to the schemes therein mentioned:

Provided that the powers of the Secretary of State under those subsections shall be exercised in relation to schemes under this section only after consultation with the said Advisory Council.

3 Scottish Valuation Advisory Council

- (1) The Secretary of State shall constitute a Scottish Valuation Advisory Council (hereinafter referred to as "the Advisory Council") consisting of fifteen members appointed by the Secretary of State, of whom not less than eight and not more than ten shall be appointed from a panel of persons (other than assessors) nominated by such associations as appear to the Secretary of State to represent valuation authorities, and the remainder shall include persons experienced in law or in valuation appointed after consultation with such persons as the Secretary of State may think fit.
- (2) The Secretary of State shall appoint a chairman and a deputy chairman from among the members of the Advisory Council.
- (3) A member of the Advisory Council shall hold office for such period as may be determined by the terms of his appointment, and shall be eligible for re-appointment.
- (4) The functions of the Advisory Council shall include—
 - (a) advising the Secretary of State on any matter relating to valuation which he may refer to them;
 - (b) receiving from the assessors annual reports to be made by them on the progress of valuation or revaluation in their respective areas, and reviewing such progress ;

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

- (c) considering administrative schemes for valuation in the various areas and making representations thereon to the Secretary of State;
 - (d) considering arrangements to be made by the assessors to secure in accordance with the provisions hereinafter contained the valuation or revaluation once in every five years of all lands and heritages in their respective areas and informing the Secretary of State of any modifications in such arrangements which the Advisory Council think advisable;
 - (e) making representations and recommendations to the Secretary of State on any matter relating to valuation.
- (5) The Secretary of State shall appoint such officers of the Advisory Council as may be necessary for the purpose of the exercise by that Council of their functions under this Act.
- (6) The Secretary of State may pay—
- (a) to the members of the Advisory Council such allowances in respect of loss of earnings or travelling or subsistence or other expenses necessarily suffered or incurred in the performance of their duties;
 - (b) to the officers of the Advisory Council such remuneration (whether by way of salary or fees) and such allowances in respect of travelling or subsistence ; and
 - (c) such other expenditure incurred by the Advisory Council or the members or officers thereof for the purpose of their respective functions under this Act,
- as he may, with the approval of the Treasury, determine.
- (7) The Advisory Council shall submit to the Secretary of State an annual report of their proceedings, which report shall include a statement of expenditure incurred in the performance of their functions, and the Secretary of State shall cause such report to be published.

4 Compensation to officers and transfer of property and liabilities

- (1) Any assessor, not being an officer of Inland Revenue, and any officer of a local authority who, in consequence of any provision of this Act or of anything done thereunder, suffers direct pecuniary loss by reason of the determination of his appointment or the diminution of his emoluments or pension rights shall have the like right to compensation as if the loss were due to a transfer of functions under the Act of 1947 taking place on the sixteenth day of May, nineteen hundred and fifty-seven, and the provisions of subsections (2) to (6) of section three hundred and eighteen of, and of the Eleventh Schedule to, the said Act shall apply accordingly.
- (2) Any property and any liabilities so far as held or incurred by or on behalf of the council of a large burgh, other than a county of a city, for the purposes of their functions relating to valuation or the registration of electors shall on the sixteenth day of May, nineteen hundred and fifty-seven, be transferred to and vest in the council of the county in which such burgh is situated, and the provisions of section three hundred and seventeen of, and of the Tenth Schedule to, the Act of 1947 shall apply in relation to the transfer of such property and liabilities in like manner as if such transfer were effected by the said Act.

5 Valuation Appeal Committees

- (1) For the purpose of hearing and determining appeals and complaints under the Valuation Acts the following provisions of this section shall have effect on and after the sixteenth day of May, nineteen hundred and fifty-seven.—
- (a) there shall be a committee, to be known as the Valuation Appeal Committee, for each valuation area, consisting of not less than fifteen and not more than twenty persons;
 - (b) the members of the Committee, who shall be persons residing or engaged in business or employed in the area, shall be appointed by the sheriff after consultation with such persons as he may think fit;
 - (c) each member shall hold office for three years and shall be eligible for re-appointment;
 - (d) the sheriff shall appoint from among the members a chairman and a deputy chairman and at any meeting of the Committee the chairman or, if he is absent, the deputy chairman shall have a casting vote ;
 - (e) the sheriff shall fix the quorum of the Committee, which shall not be less than three ;
 - (f) the sheriff shall also appoint a secretary to the Committee, and the person so appointed shall not be an officer of a local authority and shall not by himself or by any partner or assistant appear before the Committee of which he is secretary on behalf of any party to an appeal or complaint;
 - (g) the valuation authority shall pay to the secretary of the Committee such remuneration and allowances as they may agree with the sheriff or, in default of such agreement, as the Secretary of State may determine;
 - (h) the valuation authority shall provide for the Committee such accommodation and other services as may be requisite for enabling the Committee to exercise their functions;
 - (i) the provisions of Part VI of the Act of 1948 regarding the payment of allowances to members of local authorities and other bodies shall apply for the purpose of the payment of allowances to members of the Committee as if the Committee were a committee of the valuation authority;
 - (j) the Committee shall sit at some convenient place in the valuation area, and where an appeal or complaint relates to lands and heritages in a large burgh, the Committee shall sit in the burgh, and the Committee shall give ten days' notice of any such sitting.
- (2) A Committee appointed under this section shall hold such meetings as may be necessary for disposing of all appeals and complaints brought under the Valuation Acts in any year in the valuation area for which they are appointed; and the provisions of the Valuation Acts with regard to appeals and complaints shall, with any necessary modifications, apply to a Committee constituted under this section in like manner as they applied before the sixteenth day of May, nineteen hundred and fifty-seven, to a court of appeal constituted under those Acts; and the powers of such courts of appeal shall on and after the said date be transferred to and exercisable by the Committees constituted under this section.
- (3) In this section the expression " sheriff " does not include a sheriff substitute and, in the case of a valuation area situated in more, than one sheriffdom, means the sheriff of such one of those sheriffdoms as the Secretary of State may direct.

6 Ascertainment of gross annual value, net annual value and rateable value of lands and heritages

- (1) For the purpose of making up any valuation roll for the year 1961-62 or any subsequent year the gross annual value, the net annual value and the rateable value of any lands and heritages shall, subject to the next following section of this Act, be ascertained in accordance with the provisions of this section.
- (2) The gross annual value of any lands and heritages consisting of one or more dwelling-houses or other non-industrial buildings, with any garden, yard, garage, outhouse or pertinent belonging to and occupied along with such dwelling-house or dwelling-houses or buildings, but without other land, shall be the rent at which the lands and heritages might reasonably be expected to let from year to year if no grassum or consideration other than the rent were payable in respect of the lease and if the tenant undertook to pay all rates and the landlord undertook to bear the cost of the repairs and insurance and the other expenses, if any, necessary to maintain the lands and heritages in a state to command that rent.
- (3) In ascertaining under subsection (2) of this section the gross annual value of any such lands and heritages as are mentioned in that subsection no account shall be taken of—
 - (a) any statutory provision limiting or otherwise affecting the rent which may be required or recovered from a tenant thereof; or
 - (b) the value of any services which the landlord renders or procures to be rendered to the tenant (either alone or in common with other tenants of the landlord) other than the cost of repairs and insurance and of the other expenses, if any, necessary for the maintenance of the lands and heritages.
- (4) In ascertaining under subsection (2) of this section the gross annual value of any dwelling-house—
 - (a) it shall be assumed that at the material time all the comparable accommodation in the locality is due shortly to become available for letting free from any restrictions (whether on rent or on recovery of possession) imposed by or under any enactment and at rents to be fixed without regard to any contributions payable by the Secretary of State or the local authority in respect of local authority houses or houses provided by a housing association or a development corporation and without regard to the terms on which structures are made available to a local authority under section one of the Housing (Temporary Accommodation) Act, 1944, and that no marked deficiency or excess exists in the amount of such accommodation as compared with the number of persons acceptable as tenants of such accommodation and genuinely competing for tenancies thereof;
 - (b) no account shall be taken of any statutory provision restricting the classes of person to whom the lands and heritages may be let.
- (5) Any enactment requiring the rent fixed, approved or charged in respect of a dwelling-house to be taken into consideration in arriving at the gross annual value of the dwelling-house shall cease to have effect. '
- (6) The net annual value of any such lands and heritages as are mentioned in subsection (2) of this section shall be the gross annual value thereof as ascertained under that subsection less an amount representing the deduction specified in relation to that gross annual value in the second column of the table contained in the First Schedule to this Act.

- (7) In the case of any such lands and heritages as are mentioned in subsection (2) of this section, or of any class thereof, the Secretary of State may by order provide that, for the deductions specified in the second column of the said table, there shall be substituted deductions of such amounts, or of amounts to be calculated in such manner, as may be specified in the order.

The power to make orders conferred on the Secretary of State by this subsection shall be exercisable by statutory instrument and no order shall be made under this subsection unless a draft of the order has been laid before Parliament and approved by a resolution of each House of Parliament.

- (8) Subject to the provisions of Part III of this Act, the net annual value of any lands and heritages, other than such lands and heritages as are mentioned in subsection (2) of this section, shall be the rent at which the lands and heritages might reasonably be expected to let from year to year if no grassum or consideration other than the rent were payable in respect of the lease and if the tenant undertook to pay all rates and to bear the cost of the repairs and insurance and the other expenses, if any, necessary to maintain the lands and heritages in a state to command that rent.
- (9) The rateable value of any lands and heritages shall, save as provided in section forty-five of the Local Government (Scotland) Act, 1929, be the net annual value thereof as ascertained under subsection (6) or subsection (8) of this section, as the case may be.
- (10) Where the amount of the net annual value and of the rateable value in a case where those values are the same, or in any other case the amount of the rateable value, includes a fraction of a pound, the amount of both those values or of the rateable value, as the case may be, shall be increased or reduced, as the case may be, to the nearest complete pound, or if the fraction is ten shillings, the fraction shall be disregarded.
- (11) In this section, unless the context otherwise requires, the following expressions have the meanings hereby respectively assigned to them, that is to say—
- " development corporation " has the like meaning as in the New Towns Act, 1946 ;
 - " housing association " has the like meaning as in the Housing (Scotland) Act, 1950, and includes the Scottish Special Housing Association;
 - " local authority houses " means any houses or dwelling-houses in respect of which a local authority is by section one hundred and thirty-seven of the Housing (Scotland) Act, 1950, required to keep a housing revenue account;
 - " non-industrial building " means a building, or a part of a building, of any description, with the exception of a mill, factory or other premises of a similar character used wholly or mainly for industrial purposes and of premises valued as part of—
 - (a) a railway, tramway, dock, canal, gas, water or electricity undertaking, or
 - (b) any public utility undertaking not falling within the foregoing paragraph;
 - " pertinent " in relation to a dwelling-house or to a school, college or other educational establishment shall be taken to include all land occupied therewith and used for the purposes thereof;
 - " services " includes attendance, the provision of furniture, heating or lighting, the supply of hot water and any other privilege or facility connected with the occupancy of any lands and heritages.

7 Provisions relating to agricultural lands and heritages and dwelling-houses occupied in connection therewith

(1) For the purpose of making up any valuation roll for the year 1961-62 or any subsequent year the following provisions of this section shall have effect regarding agricultural lands and heritages and dwelling-houses occupied in connection therewith.

(2) In this section—

" agricultural lands and heritages " means any lands and heritages used for agricultural or pastoral purposes only or as woodlands, market gardens, orchards, allotments or allotment gardens and any lands exceeding one quarter of an acre used for the purpose of poultry farming, but does not include any buildings thereon other than agricultural buildings, or any garden, yard, garage, outhouse or pertinent belonging to and occupied along with a dwelling-house, or any land kept or preserved mainly or exclusively for sporting purposes;

" agricultural buildings " means buildings (other than dwelling-houses) occupied together with agricultural lands and heritages, or being or forming part of a market garden, and in either case used solely in connection with agricultural operations thereon; and

" pertinent " has the like meaning as in the last foregoing section.

(3) No agricultural lands and heritages shall be entered in the valuation roll, and any reference in any enactment to the person appearing from the valuation roll to be the owner or the occupier of any lands and heritages shall on and after the sixteenth day of May, nineteen hundred and sixty-one, have effect in the case of agricultural lands and heritages as if the reference to the valuation roll were omitted.

(4) The gross annual value of any dwelling-house which—

- (a) is occupied in connection with agricultural lands and heritages; and
- (b) is used as the dwelling-house of a person engaged primarily in carrying on or directing agricultural operations on those lands and heritages or employed as an agricultural worker thereon ; and
- (c) is suitable in character and size for such use in connection with those lands and heritages,

shall be determined in accordance with the provisions of subsection (2) of the last foregoing section, on the assumption, however, that it could not be occupied and used otherwise than as aforesaid.

(5) Save as provided in subsections (6) to (8) of this section the net annual value of any such dwelling-house as aforesaid shall be ascertained in accordance with subsection (6) of the last foregoing section, and the rateable value thereof shall be the net annual value thereof as so determined.

(6) Where such a dwelling-house as aforesaid is occupied—

- (a) by a crofter or cottar within the meaning of the Crofters (Scotland) Act, 1955, or by a person to whom subsection (6) of section twenty-two of the said Act applies, or
- (b) in connection with any agricultural lands and heritages situated within the counties to which that Act applies, being lands and heritages the area of which does not exceed fifty acres or the rent of which does not exceed fifty pounds per annum and which are occupied by the owner or tenant thereof,

the net annual value and the rateable value of the dwelling-house shall be the gross annual value thereof less an amount equal to fifty per cent. of such gross annual value.

- (7) The Secretary of State may by order provide that for the amount specified in the last foregoing subsection there shall be substituted such amount, or an amount to be calculated in such manner, as may be specified in the order.

The power to make orders conferred on the Secretary of State by this subsection shall be exercisable by statutory instrument and no order shall be made under this subsection unless a draft of the order has been laid before Parliament and approved by a resolution of each House of Parliament.

- (8) The foregoing provisions of this section shall apply, in like manner as they apply to such a dwelling-house as aforesaid which is occupied by a crofter within the meaning of the said Act of 1955—
- (a) to a dwelling-house occupied by any person or the husband or wife of any person to whom a conveyance in feu of the dwelling-house has been granted under section eighteen of that Act; and
 - (b) to such a dwelling-house as aforesaid occupied in connection with any agricultural lands and heritages situated within the counties to which that Act applies by a person who has no right or title so to do and who is engaged in the like activities and occupations as a crofter.

8 Subjects to be excluded from valuation roll

- (1) For the purpose of ascertaining the gross annual value of any lands and heritages no account shall be taken—
- (a) of any structure belonging to the Secretary of State and supplied by him or (before the thirty-first day of August, nineteen hundred and fifty-three) by the Minister of Pensions, for the accommodation of an invalid chair or of any other vehicle (whether mechanically propelled or not) constructed or adapted for use by invalids or disabled persons ; or
 - (b) of any structure belonging to a local health authority, or to a voluntary organisation formed for any of the purposes mentioned in subsection (1) of section twenty-seven of the National Health Service (Scotland) Act, 1947, (which relates to the prevention of illness, and to the care and after-care of persons suffering from illness or mental defectiveness), and supplied for the use of any person in pursuance of arrangements made under that subsection; or
 - (c) of any structure belonging to a local authority, within the meaning of section twenty-nine of the National Assistance Act, 1948, (which relates to welfare arrangements for blind, deaf, dumb and other handicapped persons), or to such a voluntary organisation as is mentioned in section thirty of that Act, and supplied for the use of any person in pursuance of arrangements made under the said section twenty-nine; or
 - (d) of any structure which is of a kind similar to structures such as are referred to in paragraph (a), paragraph (b) or paragraph (c) of this subsection, but does not fall within that paragraph by reason that it is owned or has been supplied otherwise than as mentioned in that paragraph.
- (2) No sewer shall be entered in the valuation roll for the year first commencing after the passing of this Act, or for any subsequent year.

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

- (3) The foregoing subsection shall have effect in relation to any manhole, ventilating shaft, pumping station, pump or other accessory belonging to a sewer as it has effect in relation to the sewer.

9 Duties of assessors

- (1) The assessor for each valuation area shall, in respect Of the year 1961-62 and of every subsequent year, make up a valuation roll in accordance with the Valuation Acts, and—
- (a) for the purposes of the roll for the year 1961-62 and every fifth year thereafter (each of which years is hereinafter referred to as a year of revaluation) shall value or revalue all the lands and heritages situated in the area; and
 - (b) for the purposes of the roll for any year other than a year of revaluation shall—
 - (i) enter such lands and heritages situated in the area as have previously been valued or revalued by him in pursuance of this subsection at the respective values entered in the roll made up under this subsection for the immediately preceding year ; and
 - (ii) value any other lands and heritages situated in the area which were not entered in the roll made up for the immediately preceding year:

Provided that notwithstanding the provisions of sub-paragraph (i) of paragraph (b) of this subsection the assessor shall, in making up a roll for any year other than a year of revaluation, give effect to—

- (a) any alteration in the value of any lands and heritages which is due to a material change of circumstances; or
 - (b) any alteration in the net annual value and rateable value of any lands and heritages which is due to an order made by the Secretary of State under subsection (7) of section six or subsection (7) of section seven of this Act.
- (2) It shall not be competent for any person to appeal against, or to complain in respect of, any entry in a valuation roll made up under the foregoing subsection for any year other than a year of revaluation, except—
- (a) on the ground that since the lands and heritages to which the entry relates were valued or last revalued there has been a material change of circumstances affecting their value ; or
 - (b) on the ground that the net annual value and rateable value of the lands and heritages to which the entry relates have been affected by an order made by the Secretary of State under subsection (7) of section six or subsection (7) of section seven of this Act; or
 - (c) where the assessor proposes to enter an altered value in respect of the lands and heritages to which the entry relates; or
 - (d) where such entry is a new entry.
- (3) The assessor for each valuation area shall—
- (a) make such arrangements as may be necessary to secure the valuation or revaluation of all the lands and heritages in the area in each year of revaluation;
 - (b) submit such arrangements to the Secretary of State who may, after consultation with the Advisory Council, approve the same with or without modifications ; and
 - (c) submit to the' Advisory Council an annual report on the progress of valuation and revaluation in the area and send a copy of such report to the valuation authority for the area.

- (4) Section five of the Lands Valuation (Scotland) Act, 1854 (which requires an assessor to transmit to each person who is a proprietor, tenant or occupier of lands and heritages included in the valuation roll a copy of the entry in such roll relating to those lands and heritages together with a notice of the right of appeal against such entry) shall have effect, in relation to the making up of any valuation roll under subsection (1) of this section, as if it required the assessor to transmit to each such person, in place of the said copy entry and accompanying notice, a notice in such form as the Secretary of State may by order prescribe ; and notwithstanding anything contained in the proviso to the said section five the assessor for each valuation area shall, in making up a valuation roll for any year of revaluation, transmit such last-mentioned notice to each person who is entered in the said roll as proprietor, tenant or occupier of lands and heritages included therein.

The power to make an order conferred on the Secretary of State by this subsection shall be exercisable by statutory instrument.

- (5) The assessor for each valuation area shall, on making up a valuation roll for any year of revaluation, send two copies thereof to each rating authority whose area is situated within the valuation area, and each rating authority shall cause one of the said copies to be open to inspection during ordinary business hours at their offices or at such other convenient place or places as they may appoint for the period beginning with the date on which the copies of the roll are received by them and ending with the last date on which appeals to the Valuation Appeal Committee may be lodged in that year.
- (6) Nothing in the foregoing provisions of this section shall require the assessor for any valuation area to value or revalue or to enter in any valuation roll made up by him under subsection (1) of this section any lands and heritages which the Assessor of Public Undertakings (Scotland) is required under any enactment to value.
- (7) In this section " material change of circumstances " means in relation to any lands and heritages a change of circumstances affecting their value and, without prejudice to the foregoing generality, includes any alteration in such lands and heritages and any relevant decision of the Lands Valuation Appeal Court or the Valuation Appeal Committee for the valuation area in which the lands and heritages are situated, but does not include a change in the rent of the said or any other lands and heritages or any change in the general level of valuations or in the values of lands and heritages situated in the area of a particular rating authority.

10 Duties of Assessor of Public Undertakings (Scotland)

- (1) The Assessor of Public Undertakings (Scotland) shall, in respect of the year 1961-62 and of every subsequent year, make up a valuation roll in accordance with the Valuation Acts, and for the purposes of the said roll and subject to the provisions of Part III of this Act the said Assessor shall—
- (a) in respect of the year 1961-62 and of every fifth year thereafter value or revalue all lands and heritages which he is required under any enactment to value ;
 - (b) in respect of each of the four years following the year 1961-62 or following such fifth year, as the case may be, enter such lands and heritages in the said roll at the respective values entered in the valuation roll made up under this subsection for the immediately preceding year; and
 - (c) value any other lands and heritages which were in existence at the commencement of the year in respect of which the valuation roll is being

made up and which were not entered in the roll made up for the immediately preceding year:

Provided that it shall be the duty of the said Assessor, where by reason of a material change of circumstances there has been an alteration in the value of any lands and heritages which by virtue of paragraph (b) of this subsection fall to be entered in a valuation roll made up under this subsection at the value entered in respect of those lands and heritages in the roll made up for the immediately preceding year, to enter the altered value of such lands and heritages in the first-mentioned roll.

- (2) It shall not be competent for any person to appeal against, or to complain in respect of, any entry in a valuation roll made up under the foregoing subsection in respect of any lands and heritages which, by virtue of paragraph (b) of the said subsection, fall to be entered at the same value as in the immediately preceding year, except—
- (a) on the ground that since they were valued or last revalued there has been a material change of circumstances affecting the value of the lands and heritages in question ; or
 - (b) where the said Assessor proposes to enter an altered value in respect of such lands and heritages.

An appeal on the ground mentioned in paragraph (a) of this subsection shall not be competent unless the said person has on or before the thirty-first day of March given to the said Assessor notice in writing of the material change of circumstances.

- (3) In this section the expression " material change of circumstances " has the like meaning as in the last foregoing section

11 Supplementary valuation roll

- (1) It shall be lawful for any rating authority by notice given to the assessor before the first day of January falling within any year to require him to make up a supplementary valuation roll showing the value and other particulars as in the ordinary valuation roll of—
- (a) all lands and heritages which were in existence at the commencement of the said year and which owing to error were not included in the ordinary valuation roll made up for that year ; and
 - (b) all lands and heritages which have come into existence and occupancy within the area of the rating authority after the commencement of the said year and which were not included in the said ordinary valuation roll;

and such supplementary valuation roll shall include a column stating the respective dates on which any such lands and heritages as are mentioned in paragraph (b) of this subsection came into occupancy.

- (2) The provisions of the Valuation Acts shall apply to a supplementary valuation roll in like manner as those provisions apply to an ordinary valuation roll subject to any necessary modifications.
- (3) Any reference in any enactment to a supplementary valuation roll made up under section sixty of the Burgh Police (Scotland) Act, 1903, shall be construed as a reference to a supplementary valuation roll made up under this section.

12 Information to be furnished by parties to appeal or complaint

Where an appeal or complaint is taken to a Valuation Appeal Committee—

- (a) it shall be the duty of the assessor, if written request is made to him by the appellant or complainer at the time of lodging such appeal or complaint, to furnish to such appellant or complainer within ten days from the receipt of the request—
 - (i) a list of any lands and heritages on which the assessor proposes to found by way of comparison, and
 - (ii) a statement of the grounds on which the proposed entry in the valuation roll is arrived at; and
- (b) it shall be the duty of the appellant or complainer, if written request is made to him by the assessor, to furnish to the assessor within the like period—
 - (i) a list of any lands and heritages on which the appellant proposes to found by way of comparison, and
 - (ii) a statement of the grounds on which it is maintained that the value proposed to be entered in the valuation roll by the assessor is erroneous; and
- (c) if a request is made under either of the foregoing paragraphs to one party by the other, the Valuation Appeal Committee shall not hear such appeal or complaint until after the expiry of fourteen days from the date of the receipt of the request.

13 Times for giving notices, etc.

- (1) The Secretary of State may by order prescribe the date on which or the period within which any notice requires to be given or any other thing requires to be done for the purposes of the Valuation Acts and may by such order alter any such date or time prescribed by or under any provision of the said Acts or of any local Act.
- (2) Notwithstanding anything in any enactment, the date on which or the period within which any notice or other thing mentioned in the first column of the Second Schedule to this Act is required to be given or done shall—
 - (a) in respect of the ordinary valuation roll for the year 1961-62 or any subsequent year, and
 - (b) in respect of the supplementary valuation roll for the year 1956-57 or any subsequent year,and until altered in pursuance of the foregoing subsection, be the date or period specified opposite that notice or thing in the second column of the said Schedule.
- (3) Nothing in this section shall apply to any notice or thing required to be given or done for the purpose of any such appeal as is mentioned in section six of the Rating and Valuation (Scotland) Act, 1952.
- (4) The power to make orders conferred on the Secretary of State by this section shall be exercisable by statutory instrument.

14 Stated case to Lands Valuation Appeal Court to set forth reasons for decision

In addition to the matters required by section nine of the Valuation of Lands (Scotland) Amendment Act, 1879, to be set forth in a stated case, there shall also be set forth a statement of the reasons for the decision of the Valuation Appeal Committee.

15 Transitory provisions

- (1) The assessor for each valuation area shall, in respect of the year first commencing after the passing of this Act and of every subsequent year before the year 1961-62, make up a valuation roll in accordance with the Valuation Acts and shall enter in the roll for any of the said years all lands and heritages situated in the area (other than lands and heritages which the Assessor of Public Undertakings (Scotland) is required under any enactment to value) at the respective values entered in the roll for the immediately preceding year:

Provided that it shall be the duty of the assessor in making up a valuation roll under this subsection for any year to enter therein altered values, to insert therein new entries, and to omit entries therefrom, so far as may be necessary in order to give effect to—

- (a) any material change of circumstances occurring after the commencement of the year in which this Act passed and affecting the value of any lands and heritages falling to be entered in the said roll; or
 - (b) the coming into existence or occupancy of any lands and heritages after the commencement of the said year; or
 - (c) the repeal by this Act of subsection (2) of section eighty five of the Act of 1948.
- (2) The Assessor of Public Undertakings (Scotland) shall, in respect of the year first commencing after the passing of this Act and of every subsequent year before the year 1961-62, make up a valuation roll in accordance with the Valuation Acts and, subject to the provisions of Part III of this Act, shall enter in each valuation roll made up under this subsection all lands and heritages which he is required under any enactment to value at the respective values entered in the valuation roll made up by him for the immediately preceding year :

Provided that it shall be the duty of the said Assessor in making up a valuation roll under this subsection for any year to enter therein such altered values, and to make therein such new entries, as may be necessary in order to give effect to—

- (a) any material change of circumstances occurring after the twenty-eighth day of February falling within the year immediately preceding the year in which this Act passed and affecting the value of the lands and heritages entered in the said roll; or
 - (b) the coming into existence or occupancy of any lands and heritages after the said twenty-eighth day of February.
- (3) Where for the purpose of making up any valuation roll for the year first commencing after the passing of this Act or any subsequent year before the year 1961-62 it is necessary to value or revalue any lands and heritages, the gross annual value of such lands and heritages shall be taken to be the gross annual value which they might reasonably have been expected to possess at the commencement of the year in which this Act passed on the assumption, in the case of lands and heritages which have come into existence after the commencement of the said year, that they were subsisting at such commencement:

Provided that for the purpose of estimating the gross annual value which any lands and heritages might have been expected to possess as aforesaid—

- (a) account shall be taken of any material change of circumstances occurring after the commencement of the year in which this Act passed and affecting the value of such lands and heritages ; and

- (b) subsection (6) of section seventy-three, paragraph (c) of subsection (1) of section one hundred and fourteen, section one hundred and twenty-four and section one hundred and seventy-eight of the Housing (Scotland) Act, 1950, shall, where applicable, have effect as if for references therein to the rent fixed, the rent payable, the maximum rent payable, the rent approved, the rent which would have been fixed, or the rent charged, in respect of any dwelling-house, or to the rent at which any dwelling-house was last let, there were substituted references to the rent or the maximum rent, as the case may be, which might reasonably have been expected to be fixed, payable, approved or charged in respect of that dwelling-house, or at which that dwelling-house might reasonably have been expected to let, at the commencement of the year in which the Act passed on the assumption, in the case of a dwelling-house which has come into existence after the commencement of the said year, that it was subsisting at such commencement, and having regard in any case to any such material change of circumstances as is referred to in paragraph (a) of this proviso.
- (4) It shall not be competent for any person to appeal against, or to complain in respect of, any entry in a valuation roll made up under subsection (1) of this section in respect of any year, except—
- (a) on the ground that since the commencement of the year in which this Act passed there has been a material change of circumstances affecting the value of the lands and heritages to which the entry relates; or
 - (b) where the assessor proposes to enter an altered value in respect of the lands and heritages to which the entry relates; or
 - (c) where such entry is a new entry.
- (5) It shall not be competent for any person to appeal against, or to complain in respect of, any entry in a valuation roll made up under subsection (2) of this section by the Assessor of Public Undertakings (Scotland) in respect of any year, except—
- (a) on the ground that since the twenty-eighth day of February falling within the year immediately preceding the year in which this Act passed there has been a material change of circumstances affecting the value of the lands and heritages to which the entry relates; or
 - (b) where the said Assessor proposes to enter an altered value in respect of lands and heritages to which the entry relates; or
 - (c) where such entry is a new entry.
- An appeal on the ground mentioned in paragraph (a) of this subsection shall not be competent unless the said person has, on or before the thirty-first day of March, given to the said Assessor notice in writing of the material change of circumstances.
- (6) Section two hundred and twenty-eight of the Act of 1947 (which provides that where an appeal under the Valuation Acts is pending with respect to any lands and heritages a rating authority may levy rates on those lands and heritages according to their rateable value for the immediately preceding year) shall have effect for the purposes of the levying and recovery of rates for the year 1961-62 as if after the words " according to the rateable value thereof as appearing in the valuation roll for the year immediately preceding " there were inserted the words " or the rateable value thereof appearing in the entry in the valuation roll against which such appeal has been taken, whichever is the lesser ".

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

- (7) The assessor for each valuation area shall, not later than the fifteenth day of April, nineteen hundred and sixty-one, estimate the net annual valuation and the rateable valuation in the immediately succeeding year of the landward area of each county and of each burgh situated within the valuation area and shall send certified copies of such estimate to the rating authority of such county or burgh and to the Secretary of State.
- (8) Section two hundred and eighteen of the Act of 1947, as , amended by section ten of the Act of 1954, shall not have effect in relation to the apportionment and allocation between local authorities, under section two hundred and fourteen of the Act of 1947 or any other enactment, statutory order or agreement, of expenditure in respect of the year 1961-62, and for the purpose of apportioning and allocating any such expenditure between local authorities under the said section two hundred and fourteen or any other enactment, statutory order or agreement, the following provisions of this subsection shall have effect in the said year in any case where, apart from this subsection, the provisions of the said section two hundred and eighteen would apply:—
- (a) the rateable valuation and the net annual valuation in the valuation roll of each of the areas of the local authorities concerned shall be taken to be equal respectively to the estimate of the rateable valuation and the net annual valuation of that area made under the last foregoing subsection ; and
 - (b) the standard rateable value of each of the said areas shall be taken to be the standard rateable value of that area as estimated by the Secretary of State for the purposes of the Act of 1954 in respect of the year 1961-62.
- (9) In this section the expression "material change of circumstances " has the like meaning as in section nine of this Act.