



Valuation and Rating (Scotland) Act 1956

1956 CHAPTER 60

PART II

RATING

16 Transference of liability for owners' rates and consequential reduction of rents

- (1) In the year first commencing after the passing of this Act and in every subsequent year every rate levied by a rating authority shall be payable by occupiers only, and any reference in any enactment or statutory order to a rate or a portion of a rate payable by owners shall be construed accordingly.
- (2) On and after the commencement of the year first commencing after the passing of this Act.—
 - (a) the rents payable under leases of lands and heritages;
 - (b) the net rents and standard rents of dwelling-houses to which the Rent and Mortgage Interest Restrictions Acts, 1920 to 1939, apply ;
 - (c) the amount of the rent or, as the case may be, the maximum amount of the rent fixed, determined or approved in respect of any dwelling-house by or in pursuance of any enactment specified in paragraph 10 of the Third Schedule to this Act;shall be reduced in accordance with the provisions of the said Schedule.
- (3) Nothing in this section shall affect any right of a rating authority under any provision of the House Letting and Rating (Scotland) Acts, 1911 and 1920, or of the Act of 1947 or any other enactment, to recover the rates levied in respect of any lands and heritages from the owner thereof or the right of such owner to recover the same from the occupier or from the rating authority.

17 Liability to charge of owner of unoccupied lands and heritages

- (1) Where a rating authority are satisfied that the owner of any lands and heritages which have become unoccupied within their area is without reasonable cause allowing those lands and heritages to remain unoccupied, they may, after giving to such owner

Status: This is the original version (as it was originally enacted).

notice in writing of their intention to do so, levy upon him, in respect of the period commencing on such date as may be specified in the notice (not being earlier than six months from the date of the notice) and ending on the date on which the lands and heritages cease to be unoccupied, a charge of an amount equal to such proportion (not exceeding twenty-five per cent.) as may be so specified of the rates which would have been payable for the said period in respect of the lands and heritages by an occupier thereof.

- (2) Where the owner of any lands and heritages is aggrieved by the decision of a rating authority to levy any charge upon him in pursuance of the foregoing subsection he may, not later than six weeks from the date of the notice sent to him under that subsection by such authority, appeal to the sheriff against the said decision, and the sheriff shall have power to confirm, vary or annul the decision of the authority, and his decision shall be final.
- (3) In any case where in pursuance of this section a charge is being levied on the owner of any lands and heritages and such owner is of opinion that such lands and heritages are no longer being allowed to remain unoccupied without reasonable cause he may apply to the sheriff to annul the decision of the rating authority in pursuance of which the charge is being levied as aforesaid and if the sheriff is satisfied that such lands and heritages are no longer being allowed to remain unoccupied without reasonable cause he shall annul such decision as from the end of the year then current and the decision of the sheriff on any application made in pursuance of this subsection shall be final.
- (4) This section shall have effect notwithstanding anything in section two hundred and forty-three of the Act of 1947, and the provisions of section seven of the House Letting and Rating (Scotland) Act, 1911, relating to the right of the owner of a small dwelling-house to claim repayment of occupiers' assessments shall not apply as regards any dwelling-house in respect of any period for which any charge is levied upon the owner thereof in pursuance of subsection (1) of this section.
- (5) A charge under this section shall be leviable and recoverable as if it were a rate and shall be treated as money paid as rates.
- (6) This section shall not apply in the case of lands and heritages being—
 - (a) lands and heritages in relation to which a building preservation order under section twenty-seven of the Town and Country Planning (Scotland) Act, 1947, is in force, or which are included in any list compiled or approved _ by the Secretary of State under section twenty-eight of that Act; or
 - (b) lands and heritages which are the subject of a preservation order under the Ancient Monuments Acts, 1913 to 1953, or which are included in any list published by the Minister of Works under the said Acts.

18 Amendment of Water (Scotland) Act, 1949

- (1) In respect of the year 1961-62 and of any subsequent year the domestic water rate leviable under the Water (Scotland) Act, 1949, by a local authority in respect of lands and heritages within their district shall be levied according to the net annual value of such lands and heritages, and the provisions of the said Act of 1949 shall be construed accordingly.
- (2) For subsection (2) of section twenty of the Water (Scotland) Act, 1949, there shall, on and after the sixteenth day of May, nineteen hundred and sixty-one, be substituted the following subsection—

“(2) The amount of the annual value of any lands and heritages according to which the domestic water rate is leviable in accordance with the foregoing provisions of this Part of this Act shall, if it includes a fraction of a pound, 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.”

19 Amendment of s. 229 of Act of 1947

For section two hundred and twenty-nine of the Act of 1947 (which makes provision for the levying of rates in respect of lands and heritages entered in a supplementary valuation roll made up for a burgh) there shall be substituted the following section—

“229 Rates in respect of lands and heritages in supplementary valuation roll.

- (1) Where a rating authority have caused to be prepared a supplementary valuation roll for their area under section eleven of the Valuation and Rating (Scotland) Act, 1956, the authority shall subject to the following provisions of this section be entitled to levy rates for all purposes in respect of lands and heritages entered in the supplementary valuation roll in like manner as in respect of lands and heritages entered in the ordinary valuation roll and shall fix the dates—
 - (a) for payment of the said rates ;
 - (b) for lodging appeals against the said rates; and
 - (c) for hearing the said appeals.
- (2) The provisions of the foregoing subsection shall apply subject to any necessary modifications in the case of a rating authority having power to prepare a supplementary valuation roll for their area under the provisions of any local Act.
- (3) Where any lands and heritages have come into existence and occupancy within the area of a rating authority after the commencement of any year and are entered in a supplementary valuation roll made up for that year in pursuance of the said section eleven or of the provisions of any local Act, the rating authority shall be entitled to levy in that year in respect of such lands and heritages such part only of the amount which would apart from this subsection have been leviable by way of rates in respect of the lands and heritages as bears the same proportion to the said amount as the period falling between the date specified in the said roll as the date on which the lands and heritages came into occupancy and the end of the said year bears to one year, and the provisions of any local Act shall have effect accordingly.”

20 Contributions in aid of rates by police authorities

- (1) The police authority of any police area may incur expenses in the making of contributions in aid of rates in respect of lands and heritages, whether in the police area or elsewhere, which are occupied for the purposes of the police force for that area, being lands and heritages in respect of which no rates are paid.
- (2) A contribution under this section shall be treated as money paid as rates.

21 Contributions in aid of rates by Commissioners of Northern Lighthouses

- (1) The Commissioners of Northern Lighthouses may incur expenses in making contributions in aid of rates in respect of lands and heritages belonging to them, being lands and heritages in respect of which no rates are paid and which consist of dwelling-houses occupied by officers of the said Commissioners other than dwelling-houses which are situated within the landward area of a county and either form part of a lighthouse or are situated within the curtilage thereof.
- (2) Any contribution under this section shall be paid out of the General Lighthouse Fund and shall be treated as money paid as rates.

22 Exemption of churches, etc., from rates

- (1) In respect of the year 1956-57 and of any subsequent year, no rate shall be levied on—
 - (a) any church, chapel, meeting place or building exclusively appropriated to public religious worship ;
 - (b) any church hall, chapel hall or similar building belonging to or held by a religious body, so long as the use of such hall or building is wholly or mainly for purposes connected with that body and no profit is derived by that body from its use for any other purpose.
- (2) Where any such premises as are mentioned in the foregoing subsection form part of other lands and heritages and are not entered separately in the valuation roll, the gross annual value of those lands and heritages shall be apportioned between the said premises and the remainder of the lands and heritages, and the gross annual values of such premises and of such remainder shall be shown separately in the valuation roll.
- (3) The provisions of the Valuation Acts (including, without prejudice to the foregoing generality, the provisions with respect to persons whose property is valued and with respect to appeals and complaints) shall apply with regard to any matter required by the last foregoing subsection to be shown in the valuation roll.
- (4) For the purposes of this section—
 - (a) the expression " rate" does not include a domestic water rate;
 - (b) a church, chapel, meeting place or building shall be deemed to be exclusively appropriated to public religious worship notwithstanding that it or any part of it is also used for the purpose of a Sunday school or for other purposes connected with the religious body to whom it belongs or by whom it is held or for any of the purposes of the Civil Defence Acts, 1937 to 1954.

23 Provisions as to rates payable by charitable and other organisations

- (1) A rating authority shall have power to reduce or remit any rate leviable in the year 1956-57 or in any subsequent year in respect of—
 - (a) any lands and heritages occupied for the purposes of an organisation (whether corporate or unincorporate) which is not established or conducted for profit and whose main objects are charitable or are otherwise concerned with the advancement of religion, education or social welfare, or are concerned exclusively with science, literature or the fine arts ; or
 - (b) any lands and heritages held on trust for use as an almshouse; or
 - (c) any lands and heritages consisting of a playing field (that is to say, land used exclusively or mainly for the purposes of open-air games or of open-

air athletic sports) occupied for the purposes of a club, society or other organisation which is not established or conducted for profit and does not (except on special occasions) make any charge for the admission of spectators to the playing field:

Provided that this subsection shall not apply to any lands and heritages to which paragraph (a) or (b) of subsection (1) of the last foregoing section applies or to lands and heritages occupied by a local authority or by any body to whom section two hundred and seventy of the Act of 1947 applies.

- (2) The Scientific Societies Act, 1843, shall cease to have effect except in relation to lands and heritages in respect of which, at the passing of this Act and by virtue of section one of the said Act of 1843, the person occupying was not liable to be assessed or rated, and which continue to be occupied by that person.
- (3) In this section the expression " rate " does not include a domestic water rate.