



# Rating (Scotland) Act 1926

## 1926 CHAPTER 47

### 12 Rateable values of lands and heritages

- (1) Subject to the provisions of subsection (2) of this section, and also subject to the provisions of subsection (7) of this section or of section forty-five of the Burgh Police (Scotland) Act, 1903, or the corresponding provisions of any local Act, the annual value of the lands and heritages set out in the first column of the First Schedule to this Act shall, for the purposes of all rates leviable under any public general Act except as otherwise specified in the said schedule, be held to be the gross annual value of the lands and heritages, after the deduction of an amount representing the percentage set out in the second column of the said schedule opposite to the lands and heritages to which it relates, and the provisions of any public general Act so far as inconsistent with the provisions of this subsection shall cease to have effect, but nothing herein contained shall be deemed to affect the provisions of section two-hundred and thirty-three of the Burgh Police (Scotland) Act, 1892.
- (2) The provisions of the foregoing subsection shall apply for the purposes of all rates (other than water rates) leviable under any local Act, and of all rates leviable under any public general Act with respect to which special provisions are made in any local Act, together with the provisions of the local Act subject to such modifications and adaptations of such local Act as may be prescribed with respect to any such rate by order made by the Secretary of State on the application of the authority by whom such rate is leviable or of any person interested:

Provided that, in any case in which partial relief from any such rate is given by the local Act, the order shall secure that in such case the relief from the rate under the provisions of this section and of the local Act modified and adapted as aforesaid shall be as near as may be the same as that given by the local Act, and provided also that any relief from any such rate given by a local Act shall cease to the extent to which that relief corresponds to that given by section three hundred and forty-seven of the Burgh Police (Scotland) Act, 1892, or which would have been given by that section if it had applied to underground works of an electricity undertaking, and no account shall be taken of that relief to the said extent for the purposes of the said order.

- (3) Save as provided in subsections (1) and (2) of this section the annual value of all lands and heritages for the purposes of all rates (other than water rates leviable under a local

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

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Act) shall be the gross annual value thereof, subject to the provisions of subsection (7) of this section or of section forty-five of the Burgh Police (Scotland) Act, 1903, or the corresponding provisions of any local Act.

- (4) The Secretary of State may, on the application of an authority having power to levy a water rate under a local Act, or of any person interested by order, direct that the provisions of subsection (1) of this section shall apply for the purposes of such water rate together with the provisions of the local Act subject to such modifications and adaptations thereof as may be prescribed in the order, and such water rate shall be levied subject to the provisions of the order:

Provided that, in any case in which partial relief from such rate is given by such local Act, the order shall secure that in such case the relief from the rate shall be as near as may be the same as that given by the local Act, but no account shall be taken of that relief to the extent to which it corresponds to that given by section three hundred and forty-seven of the Burgh Police (Scotland) Act, 1892, or which would have been given by that section if it had applied to underground works of an electricity undertaking.

- (5) Any authority or person making application for an order under this section shall give notice, of such application once weekly for at least two successive weeks in a newspaper circulating in the district of the authority by whom the relative rate is leviable, and once in the Edinburgh Gazette on or before the date of the second notice in the said newspaper, and such notice shall contain an intimation that any person interested may lodge objections with respect to the proposed order with the Secretary of State within one month after the date of the first notice in the said newspaper. Where objections are so lodged with respect to any proposed order the authority or other person applying for the order and the authority or other person by whom the objections are lodged shall be entitled to make representation to the Secretary of State.
- (6) Any order made under this section shall be laid before both Houses of Parliament forthwith, and if an address is presented to His Majesty by either House of Parliament within the next subsequent twenty-eight days on which that House has sat after any such order is laid before it praying that the order may be annulled, it shall thenceforth be void but without prejudice to the validity of anything previously done thereunder or the making of a new order.
- (7) Save as otherwise provided in any local Act, if the amount of the annual value for the purposes of rates ascertained as aforesaid of any lands and heritages in a county includes a fraction of five shillings, the amount of the annual value shall be increased or reduced as the case may be to the nearest complete five shillings, or if the fraction is two shillings and sixpence the fraction shall be disregarded.
- (8) The provisions of any Act under which a rate is to be charged in equal proportions to owners and occupiers or to be equally divided between owners and occupiers or to be leviable from owners and occupiers in equal proportions shall be deemed to be complied with in the case of agricultural lands and heritages if an equal rate per pound is levied upon owners and occupiers.
- (9) Nothing in this section shall affect the total exemption from any rate of any lands and heritages.