



Rating and Valuation (Apportionment) Act 1928

1928 CHAPTER 44

Miscellaneous

9 Application to Scotland

This Act shall apply to Scotland subject to the following modifications:—

- (1) Sections one and two, and subsection (1) of section four, and subsections (1) and (2) of section six shall not apply :
- (2) For any reference to a hereditament there shall be substituted a reference to lands and heritages within the meaning of the Lands Valuation (Scotland) Act, 1854:
- (3) The value of lands and heritages which is defined as the rateable value in section twenty-nine of the Rating (Scotland) Act, 1926, shall henceforth be termed, and is the value referred to in this Act as, the net annual value, and the rateable value of any lands and heritages for the purposes of the said Act shall until Parliament otherwise determines be taken to be the net annual value thereof:
- (4) Paragraph (c) of subsection (1) of section five of this Act shall have effect as if there were added after the word " undertakers " the following words " or with the provision of accommodation for fishing vessels " :
- (5) The valuation roll shall show by distinguishing mark or otherwise what lands and heritages are respectively agricultural lands and heritages, industrial lands and heritages, and freight-transport lands and heritages:
- (6) Where industrial lands and heritages are occupied and used partly for industrial purposes and partly for other purposes, or where freight-transport lands and heritages are occupied and used partly for transport purposes and partly for other purposes, the net annual value shall be apportioned by the assessor according to the occupation and use for industrial purposes or for transport purposes, as the case may be, and the occupation and use for other purposes :

- (7) Where freight-transport lands and heritages are not occupied and used for more than one transport purpose, the nature of that purpose shall be shown by distinguishing mark or otherwise in the valuation roll, and where freight-transport lands and heritages are occupied and used partly for one transport purpose and partly for either or both of the other transport purposes, the net annual value shall be apportioned by the assessor according to the occupation and use for the several transport purposes :
- (8) Any apportionment by the assessor in pursuance of either of the foregoing paragraphs shall be shown in the valuation roll :
- (9) The provisions of the Lands Valuation (Scotland) Act, 1854, as amended by any subsequent enactment (including, without prejudice to the foregoing generality, the provisions with respect to notices to persons whose property is valued and with respect to appeals), shall apply with regard to any particular required by the foregoing provisions of this section to be shown in the valuation roll in like manner as those provisions apply with regard to the particulars required by any other enactment to be so shown :
- (10) Any officer or person employed by the Commissioners of Inland Revenue and authorised by them for the purpose, shall, so far as regards any of the particulars required by the foregoing provisions of this section to be shown in the valuation roll have the like rights of complaint and appeal as are conferred on any party or body interested by the Lands Valuation (Scotland) Act, 1854, as amended by any subsequent Act, and shall if he considers that the yearly rent or value of any agricultural or industrial or freight-transport lands and heritages entered in the valuation roll is excessive have the like right of appeal as is conferred by the said Act as so amended on the proprietor or tenant or occupier of lands and heritages, and shall also be entitled to appear and be heard in any proceeding under the said Act as so amended in which any question as to the application of the provisions of this Act to any lands and heritages is raised :
- Provided that nothing in this paragraph shall apply to the valuation roll made up by the assessor of railways and canals or to any valuation roll for any year subsequent to the year beginning the sixteenth day of May, nineteen hundred and twenty-nine :
- (11) The expression " 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 lands occupied together with a house as a park, garden or pleasure ground or any land kept or preserved mainly or exclusively for sporting purposes:
- (12) Minerals which are being worked shall, for the purposes of this Act, be deemed to be lands and heritages occupied and used as a mine :
- (13) The foregoing provisions shall apply to any valuation roll (including a supplementary valuation roll) made up in accordance with the Lands Valuation (Scotland) Act, 1854, as amended by any subsequent Act or section sixty of the Burgh Police (Scotland) Act, 1903, as so amended, for the year beginning sixteenth May, nineteen hundred and twenty-nine, or for any subsequent year:
- (14) The assessor shall be entitled at any reasonable time of day, on giving not less than twenty-four hours previous notice in writing to the occupier, to enter, survey, and value for the purposes of the Lands Valuation (Scotland) Act, 1854, and the Acts amending that Act, including this Act, any lands and heritages within the county or burgh or

district for which he acts as assessor, and if any person refuses to admit the assessor to enter any lands and heritages or obstructs him in making his survey or valuation he shall be liable on conviction by a court of summary jurisdiction to a penalty not exceeding twenty pounds:

(15) As respects the valuation of lands and heritages for the year beginning on the sixteenth day of May, nineteen hundred and twenty-nine, the following provisions shall have effect:—

- (a) Any officer or person employed by the Commissioners of Inland Revenue and authorised by them for the purpose shall for the purpose of carrying out his powers and duties under this Act have the like rights as the assessor to enter, survey, and value any lands and heritages to which he has reason to believe the provisions of this Act may apply, and any person refusing to admit such officer or person or obstructing him in making his survey or valuation shall be liable on conviction by a court of summary jurisdiction to a penalty not exceeding twenty pounds;
- (b) The Secretary of State may make regulations requiring the assessor to consult with any such officer or person employed as aforesaid as regards any particulars required by this section to be shown in the valuation roll, and generally for the purpose of carrying into effect the provisions of this Act, and such regulations may modify and adapt the provisions of the Lands Valuation (Scotland) Act, 1854, and the Acts amending that Act. The regulations shall be laid before both Houses of Parliament as soon as may be after they are made :

Provided that, if an address is presented to His Majesty by either House within the next subsequent twenty-one days on which that House has sat after the regulations are laid before it, praying that the regulations may be annulled, the regulations shall thenceforth be void, without prejudice to the validity of anything previously done thereunder.