

1971 No. 375 (S. 53)

COURT OF SESSION, SCOTLAND

Act of Sederunt (Valuation Appeal Rules Amendment) 1971

Made - - - 5th March 1971

Coming into Operation 12th April 1971

The Lords of Council and Session, under and by virtue of the powers conferred upon them by section 6 of the Rating and Valuation (Scotland) Act 1952(a), and of all other powers competent to them in that behalf, do hereby enact and declare as follows:—

1. The Act of Sederunt (Valuation Appeal Rules) 1952(b) is hereby amended by deleting paragraph 3 and by substituting a new paragraph 3 as follows:—

“3. (a) Appeals under section 24 or section 25 of the Lands Valuation (Scotland) Act 1854(c) shall be by way of a Note of Appeal lodged on or before the prescribed date in the form as nearly as may be of the Schedule hereto annexed showing the matter or matters to which the appeal relates and stating specifically the facts and contentions upon which it is maintained that the valuation is erroneous. The “prescribed date” in respect of the year 1971-72 and of each subsequent year of revaluation means the fifth day of October in such year, and in respect of any other year means the date for lodging appeals and complaints prescribed by the Secretary of State under section 22(5) of the Railways (Valuation for Rating) Act 1930(d) *excepting in the case of appeals with reference to lands and heritages occupied by a Gas Board when the “prescribed date” shall be the 5th day of October.*

(b) All such appeals shall be heard and determined and any deliverance pronounced thereon in respect of the year 1971-72 and of each subsequent year of revaluation on or before the thirtieth day of November in such year, and in respect of any other year on or before the date prescribed for such purpose by the Secretary of State under section 22(5) of the Railways (Valuation for Rating) Act 1930”.

2. This Act of Sederunt may be cited as the Act of Sederunt (Valuation Appeal Rules Amendment) 1971 and shall come into operation on 12th April 1971.

And the Lords appoint this Act of Sederunt to be inserted in the Books of Sederunt.

J. L. Clyde,

I.P.D.

Edinburgh,  
5th March 1971.

**EXPLANATORY NOTE**

*(This Note is not part of the Act of Sederunt.)*

This Act of Sederunt amends the Act of Sederunt (Valuation Appeal Rules) 1952 by prescribing 5th October as the date in each year of revaluation by which appeals to the Lands Valuation Appeal Court against valuations of the Assessor of Public Undertakings shall be lodged; and by prescribing 30th November as the last date in each year of revaluation for pronouncement of deliverancies on such appeals. It preserves the existing timetable in respect of such appeals in years other than years of revaluation.