

**1977 No. 1692 (S. 125)****RATING AND VALUATION****The Valuation Roll (Scotland) Order 1977**

*Made* - - - - - 17th October 1977

*Coming into Operation* 27th October 1977

In exercise of the powers conferred on me by section 1(1) as read with section 37(1) and by section 35(3) of the Local Government (Scotland) Act 1975(a) and of all other powers enabling me in that behalf, I hereby make the following order:—

*Citation and commencement*

**1.** This order may be cited as the Valuation Roll (Scotland) Order 1977 and shall come into operation on 27th October 1977.

*Interpretation*

**2.**—(1) The Interpretation Act 1889(b) shall apply for the interpretation of this order as it applies for the interpretation of an Act of Parliament.

(2) In this order, unless the context otherwise requires—

“the Act” means the Local Government (Scotland) Act 1975;

“the Act of 1928” means the Rating and Valuation (Apportionment) Act 1928(c);

“the Act of 1949” means the Water (Scotland) Act 1949(d);

“the Act of 1958” means the Local Government and Miscellaneous Financial Provisions (Scotland) Act 1958(e);

“the Act of 1966” means the Local Government (Scotland) Act 1966(f);

“the Act of 1970” means the Valuation for Rating (Scotland) Act 1970(g);

“freight-transport lands and heritages” has the same meaning as in the Act of 1928;

“gross annual value”, “net annual value” and “rateable value” have the same meanings as in the Valuation and Rating (Scotland) Act 1956(h);

“industrial lands and heritages” has the same meaning as in the Act of 1928;

and other words and expressions used have the same meaning as in the Act.

(3) References in this order to any enactment shall be construed as including references to such enactment as amended or extended by or under any other enactment, order or regulations.

(a) 1975 c. 30.

(d) 1949 c. 31.

(g) 1970 c. 4.

(b) 1889 c. 63.

(e) 1958 c. 64.

(h) 1956 c. 60.

(c) 1928 c. 44.

(f) 1966 c. 51.

*Form of Valuation Roll*

3.—(1) Subject to the provisions of this order, any valuation roll which comes into force on or after 1st April 1978 shall be in the form set forth in the Schedule to this order.

(2) The following modifications or any of them may be made in the valuation roll for any valuation area or in any part of that roll, if the valuation authority so determine:—

- (a) the subdivision of the column of the roll headed “Description and Situation of Subject” may be dispensed with;
- (b) the columns of the roll headed “Proprietor”, “Tenant” and “Occupier” or any two of these columns may be combined, and in that event where the names of different persons fall to be included in such column by reason of their different qualifications the roll shall show, in such manner as shall be indicated by a note thereto, the different qualifications of the persons whose names are included in such column;
- (c) as respects the column of the roll headed “Net Annual Value” there may be included in the heading a statement that the column is limited to cases in which the net annual value differs from the rateable value. Any such statement instead of being incorporated in the heading, may be included in a note to the roll provided reference is made in the heading to that note;
- (d) the roll may be made up without the column relating to the distinguishing marks under paragraphs (5) and (7) of section 9 of the Act of 1928 and section 1(7) of the Act of 1970, and in that event a note to the roll shall be included showing by what other means the said provisions are being given effect;
- (e) the column of the roll relating to apportioned values under the Act of 1949 and the Act of 1966 may have subdivisions headed respectively “Domestic” and “Remainder”;
- (f) the roll may be made up without the said column relating to apportioned values under the Act of 1949 and the Act of 1966 and in that event the said apportioned values shall be shown in brackets in the column headed “Description and Situation of Subject” immediately after the description of the premises to which they relate or in such other column as may be convenient and there shall be included in the roll a note to the effect that the values so shown are the apportioned values for the purposes of the Act of 1949 and the Act of 1966;
- (g) the roll may be made up without the column relating to effective dates under the Act and in that event the said effective dates shall be shown in a note to the roll against the relevant entry.

(3) For the purposes of carrying into effect the provisions of paragraph (8) of section 9 of the Act of 1928 there shall be included in the column headed “Net Annual Value” the apportionments required to be shown in the case of industrial lands and heritages or freight-transport lands and heritages, and a note to the roll shall state that the apportionments so included are those required to be made by the said paragraph (8) or a note to the roll shall show by what other means the provisions of the said paragraph (8) are being given effect.

(4) Where rights of salmon fishing fall to be entered in the roll in pursuance of a requisition made by a district fishery board by virtue of section 5 of the Salmon Fisheries (Scotland) Act 1868(a), as read with section 7(2) of the Act of 1958, such rights shall be entered together in a separate part of the roll and a note to that part shall state that the said rights are entered in pursuance of such a requisition and are so entered for the purpose of fishery assessments only.

*Bruce Millan,*  
One of Her Majesty's Principal  
Secretaries of State.

New St. Andrew's House,  
Edinburgh.  
17th October 1977.

SCHEDULE

VALUATION ROLL FOR THE VALUATION AREA OF Article 3  
coming into force on

No.	Description and Situation of Subject		Proprietor	Tenant	Occupier	Gross Annual Value	Net Annual Value	Markings under Rating and Valuation (Appportionment) Act 1928, Section 9, paragraphs (5) and (7); Valuation for Rating (Scotland) Act 1970, Section 1 (7)	Rateable Value	Apportioned Value under Water (Scotland) Act, 1949, Section 16; Local Government (Scotland) Act 1966, Section 7	Effective Date of Alterations made under the Local Government (Scotland) Act 1975, Section 2
	Description	Situation									
						£	£		£	£	

## EXPLANATORY NOTE

*(This Note is not part of the Order.)*

This Order prescribes the form of the valuation rolls which will come into force on or after 1st April 1978. The form of the roll is at present prescribed by Order in Council under section 3 of the Registration Amendment (Scotland) Act 1885 c. 16, which provision is repealed with effect from 1st April 1978.

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