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 STATUTORY INSTRUMENTS
 

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1977 No. 1694 (S. 126)

**RATING AND VALUATION**

**The Valuation Timetable (Scotland) Order 1977**

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

*Coming into Operation* 27th October 1977

In exercise of the powers conferred on me by section 13(1) of the Valuation and Rating (Scotland) Act 1956(a), as amended by section 38(1) of, and paragraph 20 of Schedule 6 to the Local Government (Scotland) Act 1975(b), section 42(1) of the said Act of 1956 and section 22(d) of the Local Government (Financial Provisions) (Scotland) Act 1963(c), and of all other powers enabling me in that behalf, I hereby make the following order:—

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

2.—(1) The Interpretation Act 1889(d) 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 of 1975” means the Local Government (Scotland) Act 1975;

“year” means the financial year of a local authority;

and other words and expressions have the same meaning as in the Act of 1975.

(3) In Part I of the Schedule to this order a reference to a date on which any notice requires to be given or other thing requires to be done is a reference to that date in the year prior to a year of revaluation.

(4) 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.

3. The Valuation (Time Limits for Appeals and Complaints) (Scotland) Order 1975(e) is hereby revoked except in relation to appeals and complaints against entries in a valuation roll in force at the date of the coming into operation of this order.

4. In relation to a valuation roll coming into force on or after 1st April 1978, the date on which any notice requires to be given or certain other things require to be done as respects the valuation of lands and heritages by the assessor of each valuation area under the Valuation Acts shall be the date set out in Column 2 of the Schedule to this order opposite to any notice or other thing mentioned in Column 1 of the Schedule.

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(a) 1956 c. 60.

(b) 1975 c. 30.

(c) 1963 c. 12.

(d) 1889 c. 63.

(e) S.I. 1975/1446 (1975 III, p. 4836).

5.—(1) Save as provided in paragraph (2) below the provisions of this order shall not apply to any notice or thing required to be given or done respecting the valuation of lands and heritages which the Assessor of Public Undertakings (Scotland) (hereinafter referred to in this article as “the Assessor”) is required under any enactment to make or respecting any entry in a valuation roll made at his direction.

(2) The date prescribed in Column 2 of Part I of the Schedule to the order as the date as at which valuations are to be made shall apply as respects the valuation of any lands and heritages which the Assessor is required under any enactment to make, other than lands and heritages which are the subject of valuation by formula.

(3) For the purposes of this article “valuation by formula” means a valuation of any lands and heritages which the Assessor is required under any enactment to value determined in accordance with the provisions of any order made under section 6 of the Act of 1975, or of any enactment which relates to the valuation of the lands and heritages specified in paragraphs 1, 3 and 5 of Schedule 1 to the Act of 1975 and which may be repealed or amended by an order made under the said section 6.

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

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

## SCHEDULE

## PART I

*Article 4*

Column 1	Column 2
Last date for the assessor to send certified copies of estimates of revaluation to local authorities and to the Secretary of State in accordance with section 7(4) of the Local Government (Financial Provisions) (Scotland) Act 1963 ... ..	1st November.
Valuations to be made as at ... ..	1st January.
Last date for assessor to deliver copies of the valuation roll to the rating authority	15th February.

## PART II

Column 1	Column 2
Last date for lodging appeals or applications for redress under section 3(2) of the Act of 1975 or for lodging complaints under section 13 of the Lands Valuation (Scotland) Act 1854(a) or under section 6 of the Valuation of Lands (Scotland) Amendment Act 1879(b) relating to entries or alterations made in a valuation roll:—	
(i) before it comes into force; ... ..	15th September in the year in which that valuation roll comes into force.
(ii) which is in force ... ..	15th September in the year in which that valuation roll comes into force or the last day of the six weeks' period commencing on the date of issue of the relevant notice under section 3(2) of the Act of 1975, whichever is the later.

(a) 1854 c. 91.

(b) 1879 c. 42.

PART II (*continued*)

Column 1	Column 2
Last date for assessor to notify the secretary of the local valuation panel of outstanding appeals or complaints lodged:—	
(i) before the coming into force of the valuation roll and respecting that roll; ... ..	15th January in the year in which that valuation roll comes into force.
(ii) at any other time ... ..	15th January in the year in which the valuation roll comes into force or the last day of the four months' period commencing on the date on which the appeal or complaint is lodged, whichever is the later.
Last date for the disposal by a valuation appeal committee of appeals and complaints lodged:—	
(i) before the coming into force of the valuation roll and respecting that roll; ... ..	31st March in the year next following the year in which that valuation roll comes into force.
(ii) at any other time ... ..	31st March in the year next following the year in which the valuation roll comes into force or 31st December in the year next following that in which the appeal or complaint is lodged, whichever is the later.

## EXPLANATORY NOTE

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

This Order prescribes a timetable for (1) certain things which require to be done in connection with the making up of a valuation roll at a time of revaluation and (2) applications for redress to the assessor, the lodging of appeals and complaints with the valuation appeal committee and disposal of appeals and complaints by valuation appeal committees.



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