



# Land Reform (Scotland) Act 2016

## 2016 asp 18

### PART 6

#### ENTRY IN VALUATION ROLL OF SHOOTINGS AND DEER FORESTS

#### **74 Repeal of exclusion of shootings and deer forests from valuation roll**

- (1) The Local Government etc. (Scotland) Act 1994 is amended as follows.
- (2) In section 151(1) (exclusion from valuation roll of shootings, deer forests, fishings and fish counters), “shootings, deer forests,” is repealed.
- (3) The title of section 151 becomes “**Exclusion from valuation roll of fishings and fish counters**”.

#### **75 Valuation of shootings and deer forests**

- (1) The Local Government (Scotland) Act 1975 is amended as follows.
- (2) After section 1 insert—

##### **“1A Valuation of shootings and deer forests**

The assessor for each valuation area must, when making up or altering a valuation roll, enter separately any—

- (a) shootings relating to,
  - (b) deer forests, in so far as situated in,
- that area.”.

#### **76 Net annual value of deer forests**

- (1) The Valuation and Rating (Scotland) Act 1956 is amended as follows.
- (2) In section 6 (ascertainment of gross annual value, net annual value and rateable value of lands and heritages)—
  - (a) in subsection (8), after “provisions” insert “of subsection (8ZA) and”,
  - (b) after subsection (8) insert—

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**Status:** *This is the original version (as it was originally enacted).*

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- “(8ZA) In arriving at the net annual value under subsection (8) of lands and heritages consisting of deer forests, regard may be had to such factors relating to deer management as the assessor considers appropriate.”,
- (c) after subsection (10) insert—
- “(10A) In subsection (8ZA), “assessor” means the assessor appointed under section 27(2) of the Local Government etc. (Scotland) Act 1994 for each valuation area.”.