



Local Government (Scotland) Act 1966

1966 CHAPTER 51

PART II

RATES

Rating of unoccupied property

24 Liability to be rated in respect of certain unoccupied property.

- (1) Subject to the following provisions of this Part of this Act, and notwithstanding the provisions of section 243 of the Local Government (Scotland) Act 1947, where any relevant lands and heritages in the area of a rating authority are unoccupied for a continuous period exceeding three months, the person entitled to possession of the lands and heritages (hereafter in this Part of this Act referred to as the "owner") may, if the rating authority think fit, be rated in respect of the lands and heritages for any relevant period of vacancy; and the enactments relating to rating shall apply with any necessary modifications as if the lands and heritages were occupied during that period by the owner.
- (2) Subject to section 25 and section 27(2) of this Act the amount of any rates payable by an owner in respect of a dwelling-house by virtue of this section shall be three-quarters of the amount which would be payable if he were in occupation of the dwelling-house, and the amount of any rates payable by an owner in respect of other lands and heritages by virtue of this section shall be one-half of the amount which would be payable if he were in occupation of the lands and heritages; and no reduction shall be made under section 7 of this Act in respect of any rates so payable.
- (3) Section 17 of the Valuation and Rating (Scotland) Act 1956 (which relates to charges on owners of unoccupied lands and heritages) shall cease to have effect.
- (4) In this section—

" relevant lands and heritages " means any lands and heritages consisting of, or of part of, a house, shop, office, factory, mill or other building whatsoever,

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together with any garden, yard, court or other land ordinarily used or intended for use for the purposes of the building or part; and

" relevant period of vacancy " means, in relation to any relevant lands and heritages, any period beginning with the day following the end of a period of three months during which the lands and heritages have been continuously unoccupied and ending with the day preceding that on which the lands and heritages become or next become occupied.

- (5) Where lands and heritages which are unoccupied become occupied on any day and become unoccupied again on the expiration of a period of less than three weeks beginning with that day, then, for the purpose of ascertaining any period of three months during which the lands and heritages have been continuously unoccupied and any relevant period of vacancy in respect of the lands and heritages, they shall be deemed to have remained unoccupied on that day and during that period.

25 Provisions supplementary to section 24.

- (1) The provisions of Schedule 3 to this Act shall have effect, for the purposes of section 24 of this Act, with respect to the determination of rateable values, the treatment of newly erected and altered buildings and the other matters there mentioned.
- (2) In relation to relevant lands and heritages consisting of a newly erected dwelling-house, the said section 24 shall have effect as if for references to a period of or exceeding three months there were substituted references to a period of or exceeding six months.
- (3) No rates shall be payable under the said section 24 in respect of lands and heritages, for, or for any part of the three months beginning with the day following the end of, any period during which—
- (a) the owner is prohibited by law from occupying the lands and heritages or allowing them to be occupied;
 - (b) the lands and heritages are kept vacant by reason of action taken by or on behalf of the Crown or any local or public authority with a view to prohibiting the occupation of the lands and heritages or to acquiring them;
 - (c) the lands and heritages are the subject of a building preservation order under section 27 of the Town and Country Planning (Scotland) Act 1947, or are included in a list compiled or approved under section 28 of that Act or are notified to the rating authority by the Secretary of State as being of architectural or historic interest;
 - (d) the lands and heritages are the subject of a preservation order or an interim preservation notice under the Ancient Monuments Acts 1913 to 1953, or are included in a list published by the Minister of Public Building and Works under those Acts ; or
 - (e) the lands and heritages are being held available to provide a residence from which a full-time clergyman or minister of any religious denomination may perform the duties of his office.

In paragraph (a) of this subsection the reference to a legal prohibition does not include a prohibition which arises from the failure of the owner to apply for a certificate under section 9 of the Building (Scotland) Act 1959.

- (4) The Secretary of State may by regulations provide that rates shall not be payable under section 24 of this Act in respect of lands and heritages of such descriptions as may

be prescribed by the regulations or in such circumstances as may be so prescribed; and the regulations may make different provision for lands and heritages of different descriptions and for different

Any statutory instrument containing regulations made under this subsection shall be subject to annulment in pursuance of a resolution of either House of Parliament.

- (5) Section 4 of the Local Government (Financial Provisions etc.) (Scotland) Act 1962 (reduction and remission of rates payable by charitable and other organisations) shall apply in relation to any relevant lands and heritages to which that section applied when they were last occupied as if they were used for the purpose for which they were then used.

26 Application of section 27.

- (1) The provisions of section 27 of this Act shall come into operation or cease to be in operation in the area of a rating authority if the authority resolves that those provisions shall apply or cease to apply to their area, and shall come into operation or cease to be in operation in that area on such a day as may be specified in the resolution.
- (2) The day to be specified by a resolution under subsection (1) above shall be—
- (a) in the case of a resolution providing that the said provisions shall apply to the area in question, a day not being earlier, if those provisions have previously applied to the area, than the expiration of the period of seven years beginning with the day when those provisions ceased or last ceased to apply to the area or of such shorter period as the Secretary of State authorises in any particular case;
 - (b) in the case of a resolution providing that the said provisions shall cease to apply to the area in question, a day not being earlier than the expiration of the period of seven years beginning with the day when those provisions came or last came into operation in the area or of such shorter period as the Secretary of State authorises in any particular case.
- (3) As soon as may be after a resolution under subsection (1) above is passed by a rating authority the authority shall cause a copy of the resolution to be published in two successive weeks in one or more newspapers circulating in their area, and while a resolution providing that the said provisions shall apply to their area is in operation shall cause a copy thereof—
- (a) to be published annually in one or more such news papers ; and
 - (b) to be kept prominently exhibited at their offices in a place to which the public have access.
- (4) A document purporting to be a copy of the minutes of a resolution passed by a rating authority under this section and to be certified under the hand of the clerk of the authority as a true copy of the minutes of the resolution shall be sufficient evidence that the resolution was passed by the authority.

27 Notification of unoccupied dwelling-houses.

- (1) Subject to subsection (3) below, the owner of every dwelling-house which has remained unoccupied for a period of two months shall, within 14 days thereafter, give to the rating authority for the area in which the house is situated notice in writing of the date when the house became unoccupied, or in the case of a newly erected dwelling-

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house (including a dwelling-house produced by the structural alteration of a building), notice in writing of the date when it became available for occupation.

- (2) Any person who fails to give a notice which is required to be given under the foregoing subsection shall, subject to the next following subsection, be liable to be rated under section 24 above in respect of the dwelling-house as if he were in occupation of the dwelling-house; and no reduction shall be made under section 7 above in respect of rates payable by virtue of this subsection.
- (3) A rating authority may, if in all the circumstances it seems to them fair and reasonable so to do, reduce the amount of rates payable in respect of any dwelling-house for any period by virtue of subsection (2) above to the amount payable by virtue of section 24(2) above.
- (4) This section does not apply to a dwelling-house owned by a rating authority or to a dwelling-house which was last occupied by the owner thereof or to a dwelling-house which falls within any of the categories of lands and heritages described in section 25(3) above or which is for the time being exempted from rates under section 24 above by virtue of regulations made under section 25(4) above.