



# Local Government (Scotland) Act 1966

## 1966 CHAPTER 51

### PART II

#### RATES

##### *Valuation and Rating*

#### **15 Valuation according to tone of roll.**

- (1) For the purposes of any new or altered entry to be made in a valuation roll after the passing of this Act for a year other than a year of revaluation, the value or altered value to be ascribed to lands and heritages shall not exceed the value which would have been ascribed thereto in that roll if the lands and heritages to which the entry relates had for valuation purposes been subsisting throughout the year before the last year of revaluation, on the assumptions that at the time by reference to which that value would have been ascertained—
- (a) the lands and heritages were in the same state as at the time of valuation and any relevant factors (as defined by subsection (2) of this section) were those subsisting at the last-mentioned time; and
  - (b) the locality in which the lands and heritages are situated was in the same state, so far as concerns the other premises situated in that locality and the occupation and use of those premises, the transport services and other facilities available in the locality, and other matters affecting the amenities of the locality, as at the time of valuation.
- (2) In this section " relevant factors " means any of the following, so far as material to the valuation of lands and heritages, namely—
- (a) the mode or category of occupation of the lands and heritages;
  - (b) the quantity of minerals or other substances in or extracted from the lands and heritages ;
  - (c) the volume of trade or business carried on on the lands and heritages.

- (3) References in this section to the time of valuation are references to the time by reference to which the valuation of lands and heritages would have fallen to be ascertained if this section had not been enacted.
- (4) This section does not apply to lands and heritages which are occupied by a public utility undertaking and of which the value falls to be ascertained by reference to the profits of the undertaking carried on therein.

## **16 Determination of cumulo rateable value and rateable value pertaining to water undertakings.**

For the purposes of the levying of rates in respect of the year 1967-68 and of any subsequent year the cumulo rateable value and the rateable value of lands and heritages occupied for the purposes of a water undertaking shall be taken to be the values respectively determined in accordance with the provisions of Schedule 2 to this Act.

## **17 Payments in lieu of rates by Electricity Boards.**

- (1) For the purpose of calculating the payments which are, under the provisions of Part V of the Local Government Act 1948, to be made year by year by the South of Scotland Electricity Board and the North of Scotland Hydro-Electric Board respectively for the benefit of local authorities in Scotland for the year 1967-68 and subsequent years, the standard amount referred to in sections 96 to 98 of that Act (which relate to payments by the South of Scotland Board) and the standard amount referred to in section 99 of that Act (which relates to payments by the Hydro-Electric Board) shall be such sums as may be respectively prescribed by order made by the Secretary of State.
- (2) The power to make an order under the foregoing subsection shall be exercisable by statutory instrument and any statutory instrument containing such an order shall not have effect unless approved by a resolution of the Commons House of Parliament.
- (3) As respects the year 1967-68 and subsequent years the said Act of 1948 shall have effect as follows—
  - (a) section 96(2) shall be omitted ;
  - (b) proviso (b) to section 97(2) shall be amended by substituting for the words " as defined by the last preceding section " the words " as prescribed by order made under section 17 of the Local Government (Scotland) Act 1966 ";
  - (c) in proviso (d) to section 97(2) and in section 99(2)(c) for the reference to the year 1947-48 there shall be substituted a reference to the year 1966-67, and in sections 98(2) and 99(3)(a) for the reference to the calendar year 1947 there shall be substituted a reference to the calendar year 1966 ;
  - (d) in section 98(6)(b), after the words "North of Scotland District" there shall be inserted the words " or by the United Kingdom Atomic Energy Authority ";
  - (e) in section 99(1), for the words from "calculated" to the end of the- subsection there shall be substituted the words " prescribed by order made under section 17 of the Local Government (Scotland) Act 1966 ";
  - (f) in section 99(4)(c), after the words " North of Scotland District" there shall be inserted the words " or from the United Kingdom Atomic Energy Authority " ; and
  - (g) in section 145(2), in the definition of " rate ", the reference to Part V of the said Act of 1948 shall not include a reference to sections 96 to 99 of that Act.

- (4) As respects the year 1967-68 and subsequent years, local water authorities shall have power to make charges by way of meter or otherwise in respect of water supplied to any such premises occupied by the South of Scotland Electricity Board or the North of Scotland Hydro-Electric Board as are described in section 17(2) of the Water (Scotland) Act 1949, and accordingly the said section 17(2) shall cease to apply to those premises.

## **18 Rating of certain office premises of nationalised boards.**

- (1) For the year 1967-68 and subsequent years, an authority to which this section applies shall, notwithstanding anything in Part V of the Local Government Act 1948, section 24(2) of the Valuation and Rating (Scotland) Act 1956 or section 3(1) of the Gas Act 1965, be liable to be rated in respect of any office premises occupied by the authority which are not situated on operational land of the authority; and accordingly any such premises shall be included in the valuation roll for the area in which they are situated.
- (2) In determining the value of any office premises which are to be rated by virtue of subsection (1) of this section, any part of the premises which is not used as an office or for office purposes, or for purposes ancillary to the use of the premises as an office or for office purposes, shall be disregarded.
- (3) The assessor for the area in which office premises occupied by an authority to which this section applies are situated or the occupier of those premises may apply to the appropriate Minister for a determination of the question whether the premises are situated on operational land of the authority, and if the Minister determines that the premises are not so situated the occupier thereof shall be liable to be rated in respect of the premises from the date of that determination.
- (4) For the purposes of the last foregoing subsection the appropriate Minister in relation to premises occupied by—
- (a) the British Railways Board or the British Waterways Board, is the Minister of Transport;
  - (b) the Gas Council or any area board constituted for an area in Scotland under the Gas Act 1948, is the Minister of Power; and
  - (c) any other board, is the Secretary of State.
- (5) This section applies to the following authorities, that is to say, the British Railways Board, the British Waterways Board, the Gas Council, any area board constituted for an area in Scotland under the Gas Act 1948, the North of Scotland Hydro-Electric Board and the South of Scotland Electricity Board.
- (6) In this section—
- " office premises " means lands and heritages which are used wholly or mainly as an office or for office purposes; and
  - " operational land ", in relation to an authority to which this section applies, means land which is used for the purpose of the carrying on of the authority's undertaking, not being land which, in respect of its nature and situation, is comparable rather with land in general than with land which is used for the purpose of the carrying on of statutory undertakings ;
- and for the purposes of this subsection " office purposes " includes the purposes of administration, clerical work and handling money, "clerical work" includes writing, bookkeeping, sorting papers, filing, typing, duplicating, punching cards or tapes,

machine calculating, drawing and the editorial preparation of matter for publication, and " statutory undertakings" has the same meaning as in the Town and Country Planning (Scotland) Act 1947.

#### **19 Gas and Electricity Boards: rating of showrooms.**

- (1) For the year 1967-68 and subsequent years, an authority to which this section applies shall, notwithstanding anything in Part V of the Local Government Act 1948, section 24(2) of the Valuation and Rating (Scotland) Act 1956 or section 3(1) of the Gas Act 1965, be liable to be rated in respect of any shop, room or other place occupied and used by the authority wholly or mainly for the sale, display or demonstration of apparatus or accessories for use by consumers of gas or, as the case may be, electricity; and accordingly any such shop, room or other place shall be included in the valuation roll for the area in which it is situated.
- (2) In determining whether any such shop, room or other place is wholly or mainly occupied and used as aforesaid, use for the receipt of payments for gas or electricity consumed shall be disregarded.
- (3) This section applies to the following authorities, that is to say, any area board constituted for an area in Scotland under the Gas Act 1948, the North of Scotland Hydro-Electric Board and the South of Scotland Electricity Board.

#### **20 Amendment of section 42 of the Lands Valuation (Scotland) Act 1854.**

For the purposes of the valuation roll for the year 1967-68 or any subsequent year, the definition of " lands and heritages " in section 42 of the Lands Valuation (Scotland) Act 1854 shall not include electrical appliances for space heating which are situated in a building other than one occupied for any trade, business or manufacturing process and which are only so fixed that they can be removed from their place without necessitating the removal of any part of the building.

#### **21 Amendment of section 22 of the Valuation and Rating (Scotland) Act 1956.**

In section 22(1) of the Valuation and Rating (Scotland) Act 1956 (which relates to the exemption of churches, etc. from rates) for paragraphs (a) and (b) there shall be substituted the words " any premises to which this subsection applies, which belong to or are held by a religious body, so long as the use of the premises is wholly or mainly for purposes connected with that body and no profit is derived by that body from the use of the premises for any other purpose.

This subsection applies to any church, chapel, meeting place, church hall, chapel hall or other similar building. " ; and accordingly subsection (4)(b) of the said section 22 shall cease to have effect.

#### **22 Complaints regarding omissions from the valuation roll.**

- (1) Any person interested may complain to the Valuation Appeal Committee for a valuation area (which terms in this section have the same meaning as in the Valuation and Rating (Scotland) Act 1956) to the effect that particular lands and heritages are not included in the valuation roll for that area and that they ought to be so included, and the procedure set out in Schedule 2 to the said Act of 1956 and in section 13 of

the Lands Valuation (Scotland) Act 1854 shall be followed in relation to complaints under this section.

- (2) After hearing a complaint under this section the Valuation Appeal Committee may dismiss it or may direct that such entry be made in the valuation roll as respects the lands and heritages concerned as may be specified in the direction.
- (3) A decision made under the last foregoing subsection shall be subject to appeal by way of stated case in the manner provided by section 7 of the Valuation of Lands (Scotland) Amendment Act 1879.

**23 Amendment of section 7 of the Valuation of Lands (Scotland) Amendment Act 1879.**

- (1) Any application for a stated case under section 7 of the Valuation of Lands (Scotland) Amendment Act 1879 may be made in writing within the prescribed period from the date of the decision of the Valuation Appeal Committee, or if the decision was made in the absence of any party intending to make such an application, within the prescribed period from the date of receipt by him of the notification of the decision, and accordingly in the said section 7 the words " and shall then declare himself dissatisfied with such determination " shall cease to have effect.
- (2) In this section " the prescribed period " means the period for the time being prescribed by virtue of section 6 of the Rating and Valuation (Scotland) Act 1952 within which grounds of appeal relating to a stated case under the said section 7 may be lodged.