

## SCHEDULES.

### SCHEDULE 3

Section 25.

#### RATING OF UNOCCUPIED PROPERTY.

##### *Determination of rateable values*

- 1 (1) Subject to the provisions of this Schedule, the rateable value of lands and heritages for the purposes of section 24 of this Act shall be the rateable value ascribed to them in the valuation roll in force for the area in which the lands and heritages are situated or, if the lands and heritages are not included in that roll, the rateable value subsequently ascribed to the lands and heritages in a valuation roll in force for that area.
- (2) If the relevant period of vacancy in respect of lands and heritages begins before the time when the valuation roll relating to a year of revaluation comes into force for the area of a rating authority and the lands and heritages were not included in the valuation roll for the preceding year, then—
  - (a) if within 28 days of the receipt by him of a notice under section 9(4) of the Valuation and Rating (Scotland) Act 1956 or of a completion notice in respect of the lands and heritages concerned the owner so requests the assessor, the assessor shall certify to him and to the rating authority the gross annual value and the rateable value which in his opinion would (in accordance with section 15 of this Act) have been ascribed to the lands and heritages if they had been included in the valuation roll for the said preceding year, and the owner and the rating authority shall be entitled to appeal or complain with respect to the value so certified as in manner provided by or under the Valuation Acts,
  - (b) the assessor shall, when he issues a certificate under head (a) above, send to the owner of the lands and heritages a notice of his right of appeal by virtue of the said head (a), and
  - (c) the owner of the lands and heritages shall, in accordance with the rateable value so certified or determined as the result of an appeal or complaint, be liable to be rated under section 24 of this Act in respect of so much of the relevant period of vacancy as fell within the said preceding year.

##### *Completion of newly erected or constructed buildings*

- 2 For the purposes of section 24 of this Act, a newly erected building which is not occupied on the date determined under the following provisions of this Schedule as the date on which the erection of the building is completed shall be deemed to become unoccupied on that date.
- 3 (1) Where a rating authority is of opinion—
  - (a) that the erection of a building within their area has been completed ; or
  - (b) that the work remaining to be done on a building within their area is such that the erection of the building can reasonably be expected to be completed within three months,

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

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and that the building is, or when completed will be, comprised in relevant lands and heritages, the authority may serve on the owner of the building a notice (in this Schedule referred to as "a completion notice ") stating that the erection of the building is to be treated for the purposes of this Schedule as completed on the date of service of the notice or on such later date as may be specified by the notice ; and the authority shall along with the completion notice send to the owner a notice of his right of appeal by virtue of sub-paragraph (4) below.

- (2) If a person on whom a completion notice is served agrees in writing with the authority by whom the notice was served that the erection of the building to which the notice relates shall be treated for the purposes of this Schedule as completed on a date specified by the agreement, it shall be treated for those purposes as completed on that day and the notice shall be deemed to be withdrawn.
  - (3) Where a rating authority has served a completion notice on any person, the authority may withdraw the notice by a subsequent notice served on that person; and a notice under this sub-paragraph may be served—
    - (a) at any time before an appeal in pursuance of sub-paragraph (4) of this paragraph is brought against the completion notice; and
    - (b) with the agreement of the person aforesaid, at any time thereafter and before the appeal is determined.
  - (4) A person on whom a completion notice is served may, during the period of twenty-one days beginning with the date of service of the notice, appeal to the sheriff against the notice on the ground that the erection of the building to which the notice relates has not been, or, as the case may be, cannot reasonably be expected to be, completed by the date specified by the notice.
  - (5) If a completion notice served in respect of a building is not withdrawn and no appeal is brought in pursuance of sub-paragraph (4) of this paragraph against the notice or such an appeal is abandoned or dismissed, the erection of the building shall be treated for the purposes of this Schedule as completed on the date specified by the notice ; and if such an appeal is brought and is not abandoned or dismissed and the completion notice in question is not withdrawn, the erection of the building shall be treated for those purposes as completed on such date as the sheriff shall determine.
  - (6) In the application of section 349 of the Local Government (Scotland) Act 1947 to the service of notices under this paragraph, any reference to sending a notice by post shall be construed as a reference to sending it by registered post or by the recorded delivery service.
- 4        In the case of a building to which work remains to be done of a kind which is customarily done to a building of the type in question after the erection of the building has been substantially completed, it shall be assumed for the purposes of paragraph 3 of this Schedule that the erection of the building has been or can reasonably be expected to be completed at the expiration of such period, beginning with the date of its completion apart from the work, as is reasonably required for carrying out the work.
- 5        Where by reason of the structural alteration of any building relevant lands and heritages become or become part of different lands and heritages, the relevant lands and heritages shall be deemed for the purposes of this Schedule to have ceased to exist on the date (as determined in pursuance of the foregoing provisions of this Schedule) of the completion of the structural alteration and, in particular, to have been omitted on that date from any valuation roll in which they were then included ;

but nothing in this paragraph shall be construed as affecting any liability for rates under section 24 of this Act in respect of the lands and heritages for any period before that date.

*Supplemental*

6 No rate shall be payable under the said section 24 in respect of lands and heritages for any period during which they are deemed by virtue of subsection (5) of that section to have been unoccupied and any such rate paid in respect of such a period shall be recoverable by the person by whom it was paid.

7 No rate under the said section 24 shall be payable in respect of lands and heritages for any period as respects which the rating authority receive full rates for the lands and heritages concerned.

In this paragraph " full rates " means rates levied according to the rateable value of lands and heritages without deduction or remission of any kind.

8 In this Schedule—

" building " includes part of a building ;

" owner ", in relation to a building, means the person entitled to possession of the building ; and

" relevant lands and heritages " and " relevant period of vacancy " have the same meanings as in section 24 of this Act,

and references to a newly erected building include references to a building produced by the structural alteration of a building included in relevant lands and heritages which by virtue of paragraph 5 of this Schedule have ceased or will cease to exist on the completion of the structural alteration and, in relation to a building so produced, references to erection of a building shall be construed as references to the structural alteration producing it.

9 The provisions of this Schedule relating to newly erected buildings shall apply to buildings which are being improved by the owner and are thereby rendered temporarily unsuitable for occupation, and references to erection of a building shall be construed as references to improvements; and those provisions shall so apply with any other necessary

In this paragraph " improvements " includes alterations other than such alterations as are described in paragraph 5 above, and " improved " shall be construed accordingly.