



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,

Status: This is the original version (as it was originally enacted).

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.