



# Local Government (Scotland) Act 1975

## 1975 CHAPTER 30

### PART I **S**

#### FINANCE

##### *Valuation*

### 1 The valuation roll and revaluation. **S**

- (1) The assessor for each valuation area shall, in respect of each year of revaluation, make up a valuation roll in the prescribed form which shall come into force on the first day of the year of revaluation.
- (2) Subject to any alterations to the valuation roll made under this section and section 2 of this Act, every valuation roll <sup>F1</sup>. . . shall remain in force until it is superseded by a new valuation roll.
- (3) The assessor for each valuation area shall—
  - (a) make such arrangements as may be necessary to secure the valuation or revaluation of all lands and heritages in the area in respect of each year of revaluation in accordance with the Valuation Acts; . . . <sup>F2</sup>
  - (b) submit such arrangements to the Secretary of State who may <sup>F3</sup>. . . approve the same with or without modifications; and
  - <sup>F4</sup>(c) .....
- (4) Subject to section 35 of the <sup>M1</sup>Lands Valuation (Scotland) Act 1854, the assessor for each valuation area shall retain the valuation roll and shall deliver sufficient copies thereof to the rating authority for the area.
- (5) Every rating authority shall, when copies of the valuation roll have been delivered to them, cause copies to be open to inspection until the roll ceases to be in force during ordinary business hours at their office or at such other convenient place or places as they may appoint.

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- (6) The assessor for any valuation area may as respects that area, at any time after the valuation roll has been made up and before the roll has come into force, alter the roll—
- (a) by entering therein any lands and heritages which were in existence at the time when the roll was made up and which, owing to error, were not included therein;
  - (b) by entering therein any lands and heritages which have come into existence or occupancy since the roll was made up;
  - (c) to give effect to any alteration in the value of any lands and heritages which is due to a material change of circumstances;
  - (d) to correct any error of measurement, survey or classification or any clerical or arithmetical error in any entry therein;
  - <sup>F5</sup>(e) .....
- (6A) ..... <sup>F6</sup>
- <sup>F7</sup>(7) .....

#### Textual Amendments

- F1** Words in s. 1(2) repealed (19.5.1997) by 1997 c. 29, s. 33(2), **Sch. 4**; S.I. 1997/1097, art. 3(d), **Sch.**
- F2** Proviso repealed by **Abolition of Domestic Rates Etc. (Scotland) Act 1987** (c. 47, SIF 81:2), s. 34, **Sch. 6**
- F3** Words in s. 1(3)(b) repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(2)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**
- F4** S. 1(3)(c) repealed (1.4.1996) by 1996 c. 39, s. 180(2), **Sch. 14** (with s. 128(2)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**
- F5** S. 1(6)(e) repealed (19.5.1997) by 1997 c. 29, s. 33(2), **Sch. 4**; S.I. 1997/1097, art. 3(d), **Sch.**
- F6** S. 1(6A)–(6E) repealed by **Abolition of Domestic Rates Etc. (Scotland) Act 1987** (c. 47, SIF 81:2), s. 34, **Sch. 6**
- F7** S. 1(7) repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(2)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**

#### Modifications etc. (not altering text)

- C1** S. 1 excluded by **Valuation and Rating (Exempted Classes) (Scotland) Act 1976** (c. 64, SIF 103:2), s. 2(2)
- C2** S. 1(2) excluded by S.I. 1983/120, **art. 4** and 1983/534, art. 3

#### Marginal Citations

- M1** 1854 c. 91.

## 2 Alterations to valuation roll which is in force. **S**

- (1) Subject to subsection (2) below, the assessor for any valuation area shall, as respects that area, at any time while the valuation roll is in force, alter the roll—
- (a) by entering therein any lands and heritages which were in existence at the time when the roll was made up and which, owing to error, were not included therein [<sup>F8</sup>or which, being still in existence, have been erroneously deleted from the roll under paragraph (h) below];
  - (b) by entering therein any lands and heritages which have come into existence or occupancy since the roll was made up;

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- (c) by entering therein any lands and heritages—
  - <sup>F9</sup>(i) . . . . .
  - (ii) upon their coming within the assessor’s valuation area as a result of a change of the boundaries of valuation areas;
- (d) to give effect to any alteration in the value of any lands and heritages which is due to a material change of circumstances;
- (e) to give effect to any alteration in the net annual value or the rateable value of any lands and heritages in consequence of [<sup>F10</sup>—
  - (i)] the making of an order . . . <sup>F11</sup>, [<sup>F12</sup>under] section 1(1) of the <sup>M2</sup>Valuation for Rating (Scotland) Act 1970; [<sup>F10</sup>or
  - (ii) the making of regulations under section 42 of the <sup>M3</sup>Lands Valuation (Scotland) Act 1854;]

<sup>F13</sup>(ee) . . . . .

- (f) to correct any error of measurement, survey or classification or any clerical or arithmetical error in any entry therein;

<sup>F14</sup>(g) . . . . .

- (h) by deleting therefrom, with effect from such date as the assessor thinks fit, any lands and heritages which cease to exist or which, for any other reason, are no longer appropriate for inclusion in the roll

[<sup>F15</sup>and may so alter the roll to give effect to any change in the proprietorship, tenancy or occupancy of any lands and heritages.]

[<sup>F16</sup>(1A) Subject to subsection (2)(cc) below, the assessor for any valuation area shall, as respects that area, alter the roll to give effect to any decision following an appeal or complaint under the Valuation Acts to a court, tribunal or valuation appeal committee and such alteration shall have effect from such date as shall be determined by the court, tribunal or committee.]

(2) Any alteration to the roll—

- (a) consisting of an entry made under subsection (1)(a) above, shall have effect only as from the beginning of the year in which the entry is made;
- (b) consisting of an entry made under subsection (1)(b) above, shall have effect only as from the date when the lands and heritages to which the entry relates came into existence or occupancy, or as from the beginning of the year in which the entry is made, whichever is the later;
- (c) made under subsection (1)(d) above, shall . . . <sup>F17</sup> have effect only as from the date of the event by reason of which the alteration is made or as from the beginning of the year in which the alteration is made, whichever is the later:

Provided that if the proprietor, tenant or occupier of the lands and heritages has intimated in writing to the assess <sup>F18</sup>. . . , the alteration in the roll shall have effect as from the date of the event or as from the beginning of the year in which intimation of the event is made, whichever is the later, <sup>F18</sup>. . .

[<sup>F19</sup>(cc) made under [<sup>F20</sup>subsection (1A)] above following upon an appeal by virtue of section 3(2A) of this Act by a person who has become the proprietor, tenant or occupier of lands and heritages shall have effect only as from the date when he became such proprietor, tenant or occupier;]

- (d) consisting of such a correction as is referred to in subsection (1)(f) above shall [<sup>F21</sup>, subject to section 20 of the <sup>M4</sup>Local Government (Financial Provisions) (Scotland) Act 1963,] have effect only as from the date when the erroneous

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entry which is so corrected was made in the role or as from the beginning of the year in which the correction is made, whichever is the later;

and the date on which any alteration in the roll made under this section comes into effect shall be stated in the roll.

- (3) Where, at any time before an appeal or complaint against an entry in the valuation roll is determined by a valuation appeal committee [F22 or by the Lands Tribunal for Scotland], the parties reach agreement as to what should be done about the entry, the assessor may without further procedure make such alteration in the roll as is necessary to give effect to the agreement.

- (4) ..... F23

### Textual Amendments

- F8** Words added by [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984](#) (c. 31, SIF 103:2), s. 21, [Sch.2 para. 13\(1\)](#)
- F9** S. 2(1)(c)(i) repealed (19.5.1997) by 1997 c. 29, s. 33(2), [Sch. 4](#); S.I. 1997/1097, art. 3(d), [Sch.](#)
- F10** Words in s. 2(1)(e) inserted (1.4.1995) by 1994 c. 39, s. 180(1), [Sch. 13 para. 100\(2\)](#) (with s. 128(2)); S.I. 1995/3150, [art. 4\(c\)](#)
- F11** Words repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987](#) (c. 47, SIF 81:2), s. 34, [Sch. 6](#)
- F12** Word in s. 2(1)(e) substituted (1.4.1992) by [Local Government Finance Act 1992](#) (c. 14), s. 117(1), [Sch. 13 para. 41](#) (with s. 118(1)(2)(4)); S.I. 1992/818, [art. 2\(a\)](#).
- F13** S. 2(1)(ee) repealed (19.5.1997) by 1997 c. 29, s. 33(1), [Sch. 3 para. 12\(a\)](#); S.I. 1997/1097, art. 3(c), [Sch.](#)
- F14** S. 2(1)(g) repealed (19.5.1997) by 1997 c. 29, s. 33(2), [Sch. 4](#); S.I. 1997/1097, art. 3(d), [Sch.](#)
- F15** Words inserted by [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984](#) (c. 31, SIF 103:2), s. 21, [Sch. 2 para. 13\(3\)](#)
- F16** S. 2(1A) inserted (19.5.1997) by 1997 c. 29, s. 33(1), [Sch. 3 para. 12\(b\)](#); S.I. 1997/1097, [art. 3\(c\)](#)
- F17** Words (comprising s. 2(2)(c)(i) and part of (ii)) repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987](#) (c. 47, SIF 81:2), s. 34, [Sch. 6](#)
- F18** Words in s. 2(2)(c) proviso omitted (19.5.1997) by virtue of 1997 c. 29, s. 33(1), [Sch. 3 para. 12\(c\)\(i\)](#); S.I. 1997/1097, [art. 3\(c\)](#)
- F19** S. 2(2)(cc) inserted by [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984](#) (c. 31, SIF 103:2), s. 21, [Sch. 2 para. 14](#)
- F20** Words in s. 2(2)(cc) substituted (19.5.1997) by 1997 c. 29, s. 33(1), [Sch. 3 para. 12\(c\)\(ii\)](#); S.I. 1997/1097, [art. 3\(c\)](#)
- F21** Words inserted by [Local Government \(Miscellaneous Provisions\) \(Scotland\) Act 1981](#) (c. 23, SIF 81:2), [Sch. 3 para 32](#)
- F22** Words inserted by [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984](#) (c. 31, SIF 103:2), s. 21, [Sch. 2 para. 15](#)
- F23** S. 2(4) repealed by [Statute Law \(Repeals\) Act 1986](#) (c. 12), s.1(1), [Sch. 1 Pt. VII](#)

### Modifications etc. (not altering text)

- C3** S. 2 excluded by [Valuation and Rating \(Exempted Classes\) \(Scotland\) Act 1976](#) (c. 64, S IF 103:2), s. [2\(2\)](#)
- C4** S. 2(1) excluded by S.I. 1983/120, [art. 4](#) and 1983/534, art. 3
- C5** S. 2(1)(d) explained by [Lands Valuation Amendment \(Scotland\) Act 1982](#) (c. 57, SIF 103:2), s. [1\(4\)](#)
- C6** S. 2(1)(2) modified by S.I. 1979/951, [arts. 3, 10\(a\)](#)
- C7** S. 2(1) modified (for the financial year 1995-96) by S.I. 1995/366, [arts. 1, 7\(2\)](#)  
S. 2(1) modified (for the financial year 1994-95) by S.I. 1994/913, [arts. 1\(2\), 7\(2\)](#)  
S. 2(1) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/368, [arts. 1, 9\(3\)](#)

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- S. 2(1) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/929, **arts. 1, 9(3)**
- S. 2(1) modified (for the financial year 1997-98) by S.I. 1998/947, **arts. 1(2), 8(3)**(which was revoked by S.I. 1999/853, **art. 9**)
- S. 2(1) modified (for the financial year 1994-95) by S.I. 1994/2071, **arts. 1(2), 9(3)**
- S. 2(1) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/371, **arts. 1, 9(2)**
- S. 2(1) modified (for the financial year 1994-95) by S.I. 1994/2073, **arts. 1(2), 8(3)**
- S. 2(1) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/372, **arts. 1, 8(2)**
- S. 2(1) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/373, **arts. 1, 10(3)**
- S. 2(1) modified (for the financial year 1994-95) by S.I. 1994/2075, **arts. 1(2), 9(3)**
- S. 2(1) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/369, **arts. 1, 10(3)**
- S. 2(1) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/370, **arts. 1, 10(3)**
- S. 2(1) modified (for the financial years 1996-97 to 1999-2000) by S.I. 1995/3252, **arts. 1, 9(3)**
- S. 2(1) modified (for the financial year 1994-95) by S.I. 1994/2080, **arts. 1(2), 9(3)**
- S. 2(1) modified (for the financial year 1994-95) by S.I. 1994/2081, **arts. 1(2), 9(3)**
- C8** S. 2(1)(c) modified (for the financial years 1993-94 and 1994-95) by S.I. 1994/911, **arts. 1(2), 7(1)**
- S. 2(1)(c) modified (for the financial year 1995-96) by S.I. 1995/366, **arts. 1, 7(1)**
- S. 2(1)(c) modified (for the financial year 1994-95) by S.I. 1994/913, **arts. 1(2), 7(1)**
- S. 2(1)(c) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/368, **arts. 1, 9(1)**
- S. 2(1)(c) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/929, **arts. 1, 9(1)**
- S. 2(1)(c) modified (for the financial year 1997-98) by S.I. 1998/947, **arts. 1(2), 8(1)** (which was revoked by S.I. 1999/853, **art. 9**)
- S. 2(1)(c) modified (for the financial year 1994-95) by S.I. 1994/2071, **arts. 1(2), 9(1)**
- S. 2(1)(c) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/371, **arts. 1, 9(1)**
- S. 2(1)(c) modified (for the financial year 1994-95) by S.I. 1994/2073, **arts. 1(2), 8(1)**
- S. 2(1)(c) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/372, **arts. 1, 8(1)**
- S. 2(1)(c) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/373, **arts. 1, 10(1)**
- S. 2(1)(c) modified (for the financial year 1994-95) by S.I. 1994/2075, **arts. 1(2), 9(1)**
- S. 2(1)(c) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/369, **arts. 1, 10(1)**
- S. 2(1)(c) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/370, **arts. 1, 10(1)**
- S. 2(1)(c) modified (for the financial years 1996-97 to 1999-2000) by S.I. 1995/3252, **arts. 1, 9(1)**
- S. 2(1)(c) modified (for the financial year 1994-95) by S.I. 1994/2080, **arts. 1(2), 9(1)**
- S. 2(1)(c) modified (for the financial year 1994-95) by S.I. 1994/2081, **arts. 1(2), 9(1)**
- C9** S. 2(1)(d) modified (for the financial years 1993-94 and 1994-95) by S.I. 1994/911, **arts. 1(2), 7(2)**
- S. 2(1)(d) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/368, **arts. 1, 9(2)**
- S. 2(1)(d) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/929, **arts. 1, 9(2)**
- S. 2(1)(d) modified (for the financial year 1997-98) by S.I. 1998/947, **arts. 1(2), 8(2)**(which was revoked by S.I. 1999/853, **art. 9**)
- S. 2(1)(d) modified (for the financial year 1994-95) by S.I. 1994/2071, **arts. 1(2), 9(2)**
- S. 2(1)(d) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/373, **arts. 1, 10(2)**
- S. 2(1)(d) modified (for the financial year 1994-95) by S.I. 1994/2073, **arts. 1(2), 8(2)**
- S. 2(1)(d) modified (for the financial year 1994-95) by S.I. 1994/2075, **arts. 1(2), 9(2)**
- S. 2(1)(d) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/369, **arts. 1, 10(2)**
- S. 2(1)(d) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/370, **arts. 1, 10(2)**
- S. 2(1)(d) modified (for the financial years 1996-97 to 1999-2000) by S.I. 1995/3252, **arts. 1, 9(2)**
- S. 2(1)(d) modified (for the financial year 1994-95) by S.I. 1994/2080, **arts. 1(2), 9(2)**
- S. 2(1)(d) modified (for the financial year 1994-95) by S.I. 1994/2081, **arts. 1(2), 9(2)**
- C10** S. 2(2)(a) modified (for the financial years 1993-94 and 1994-95) by S.I. 1994/911, **arts. 1(2), 7(4)**
- S. 2(2)(a) modified (for the financial year 1995-96) by S.I. 1995/366, **arts. 1, 7(3)**
- S. 2(2)(a) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/370, **arts. 1, 10(4)**
- S. 2(2)(a) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/371, **arts. 1, 9(3)**
- S. 2(2)(a) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/372, **arts. 1, 8(3)**
- S. 2(2)(a) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/373, **arts. 1, 10(4)**
- S. 2(2)(a) modified (for the financial year 1995-96 to 1999-2000) by S.I. 1995/368, **arts. 1, 9(4)**

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- S. 2(2)(a) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/369, arts. 1, 10(4)  
 S. 2(2)(a) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/929, arts. 1, 9(4)  
 S. 2(2)(a) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/930, arts. 1, 9(4)  
 S. 2(2)(a) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/3252, arts. 1, 9(4)

#### Marginal Citations

- M2** 1970 c. 4.  
**M3** 1854 c. 91.  
**M4** 1963 c. 12.

### 3 Provisions supplementary to sections 1 and 2. **S**

- (1) The assessor shall, upon making an alteration in the valuation roll under section 1(6) or 2(1) [<sup>F24</sup>(1A)] or (3) of this Act [<sup>F25</sup>or upon deleting lands and heritages therefrom in pursuance of section 1(2) of the <sup>M5</sup>Valuation and Rating (Exempted Classes) (Scotland) Act 1976], send to the rating authority a copy of the relevant entry in the roll or, as the case may be, notification of deletion of the relevant lands and heritages from the roll.
- (2) The assessor for each valuation area shall send to each person who is a proprietor, tenant or occupier of lands and heritages which are included in the valuation roll a notice in the prescribed form setting forth the details of the relevant entry in the roll (including such an entry as is referred to in subsection (1) above <sup>F26</sup>. . .); and any such person, not being a person who has reached agreement with the assessor as mentioned in section 2(3) of this Act as to what should be done about the entry, if he considers himself aggrieved by the entry, may appeal to the valuation appeal committee for the area in which the lands and heritages are situated or may obtain redress without the necessity of such appeal by satisfying the assessor that he has a well founded ground of complaint.
- [<sup>F27</sup>(2A) Where a person becomes the proprietor, tenant or occupier of lands and heritages which are included in the valuation roll he shall thereupon have the same right of appeal under subsection (2) above as he would have had if there had been sent to him the notice referred to in that subsection, except that the last date for lodging an appeal by virtue of this subsection shall be the last day of a period of six months beginning with the day upon which the person became the proprietor, tenant or occupier and all other time limits prescribed under the Valuation Acts in that regard shall have effect accordingly.
- (2B) The right of appeal conferred by subsection (2A) above may be exercised whether or not any previous proprietor, tenant or occupier of the lands and heritages had reached agreement with the assessor as mentioned in section 2(3) of this Act or had appealed or obtained redress under subsection (2) above.]
- (3) The assessor shall, upon altering the valuation roll by deleting lands and heritages therefrom, notify each person named in the roll as proprietor, tenant or occupier of those lands and heritages of the deletion.
- (4) Without prejudice to subsection (2) above, the proprietor, tenant or occupier of lands and heritages which are included in the valuation roll may <sup>F28</sup>. . . appeal against the relevant entry but only on the ground that there has been a material change of circumstances since the entry was made or that there is such an error in the entry as is referred to in section 2(1)(f) of this Act; and, notwithstanding the definition of “material change of circumstances” as set out in section 37(1) of this Act, if in an

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appeal under this subsection on the ground of a material change of circumstances it is proved that there has been a change of circumstances which has materially reduced the extent to which beneficial occupation of the lands and heritages can be enjoyed, the appeal shall not be refused by reason only that the change of circumstances has not been proved to have affected the value of the lands and heritages to any specific extent.

[<sup>F29</sup>(4A) An appeal under subsection (4) above shall be made—

- (a) on the ground that there has been a material change of circumstances since the entry was made, not more than six months after the roll ceases to be in force;
- (b) on the ground that there has been such an error in the entry as is referred to in section 2(1)(f) of this Act, at any time while the roll is in force.]

(5) Any person interested may at all reasonable times, free of charge, inspect and take copies of and extracts from any valuation roll prepared under the Valuation Acts and in the possession of the assessor; and an assessor shall, on an application made to him by any interested person, inform that person whether any entry in the valuation roll is subject to a pending appeal or complaint.

#### Textual Amendments

- F24** Word in s. 3(1) inserted (19.5.1997) by 1997 c. 29, s. 33(1), **Sch. 3 para. 13(a)**; S.I. 1997/1097, **art. 3(c)**
- F25** Words inserted by Valuation and Rating (Exempted Classes) (Scotland) Act 1976 (c. 64, SIF 103:2), **s. 1(3)**
- F26** Words in s. 3(2) repealed (19.5.1997) by 1997 c. 29, s. 33(2), **Sch. 4**; S.I. 1997/1097, art. 3(d), **Sch. S. 3(2A)(2B)** inserted by Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31, SIF 103: 2), **s. 11**
- F28** Words in s. 3(2) repealed (19.5.1997) by 1997 c. 29, s. 33(1), **Sch. 3 para. 13(b)**; S.I. 1997/1097, **art. 3(c)**
- F29** S. 3(4A) inserted (19.5.1997) by 1997 c. 29, s. 33(1), **Sch. 3 para. 13(c)**; S.I. 1997/1097, **art. 3(c)**

#### Modifications etc. (not altering text)

- C11** S. 3 extended by S.I. 1983/120, **art. 5** and 1983/534, art. 4
- C12** S. 3 extended by Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47, SIF 81:2, 103:2), s. 2(7), **Sch. 1 Pt. I para. 14**
- C13** S. 3 extended (6.3.1992) by Local Government Finance Act 1992 (c. 14), s. 72(8), **Sch. 5 para. 11** (with s. 118(1)(2)(4)).
- C14** S. 3(1) modified (*prosp.*) by 1997 c. 29, **ss. 6(3)**, 34(1)
- C15** S. 3(2) modified (for the financial year 1994-95) by S.I. 1994/2068, **arts. 1(2)**, 8(4)  
S. 3(2) modified (for the financial year 1994-95) by S.I. 1994/2071, **arts. 1(2)**, 9(4)  
S. 3(2) modified (for the financial year 1994-95) by S.I. 1994/2073, **arts. 1(2)**, 8(4)  
S. 3(2) modified (for the financial year 1994-95) by S.I. 1994/2074, **arts. 1(2)**, 9(4)  
S. 3(2) modified (for the financial year 1994-95) by S.I. 1994/2075, **arts. 1(2)**, 9(4)  
S. 3(2) modified (for the financial year 1994-95) by S.I. 1994/2080, **arts. 1(2)**, 9(4)  
S. 3(2) modified (for the financial year 1994-95) by S.I. 1994/2081, **arts. 1(2)**, 9(4)  
S. 3(2) modified (for the financial year 1997-98) by S.I. 1998/947, **arts. 1**, 8(4) (which was revoked by S.I. 1999/853, **art. 9**)
- C16** S. 3(3) amended by Rating (Caravan Sites) Act 1976 (c. 15, SIF 103:2), **s. 4(1)**
- C17** S. 3(4) modified (for the financial years 1993-94 and 1994-95) by S.I. 1994/911, **arts. 1(2)**, 7(5)  
S. 3(4) modified (for the financial year 1994-95) by S.I. 1994/2068, **arts. 1(2)**, 8(5)  
S. 3(4) modified (for the financial year 1995-96 to 1999-2000) by S.I. 1995/368, **arts. 1**, 9(5)  
S. 3(4) modified (for the financial year 1994-95) by S.I. 1994/2071, **arts. 1(2)**, 9(5)  
S. 3(4) modified (for the financial year 1994-95) by S.I. 1994/2073, **arts. 1(2)**, 8(5)

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- S. 3(4) modified (for the financial year 1994-95) by S.I. 1994/2074, **arts. 1(2), 8(5)**
- S. 3(4) modified (for the financial year 1994-95) by S.I. 1994/2075, **arts. 1(2), 9(5)**
- S. 3(4) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/369, **arts. 1, 10(5)**
- S. 3(4) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/370, **arts. 1, 10(5)**
- S. 3(4) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/373, **arts. 1, 10(5)**
- S. 3(4) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/929, **arts. 1, 9(5)**
- S. 3(4) modified (for the financial years 1996-97 to 1999-2000) by S.I. 1995/3252, **arts. 1, 9(5)**
- S. 3(4) modified (for the financial year 1994-95) by S.I. 1994/2080, **arts. 1(2), 9(5)**
- S. 3(4) modified (for the financial year 1994-95) by S.I. 1994/2081, **arts. 1(2), 9(5)**
- S. 3(4) modified (for the financial year 1997-98) by S.I. 1998/947, **arts. 1, 8(5)** (which was revoked by S.I. 1999/853, **art. 9**)

**Marginal Citations**

**M5** 1976 c. 64.

[<sup>F30</sup>**3A** **Assessor’s powers of entry for valuation purposes.** **S**

The assessor shall be entitled at any reasonable time of the day, on giving not less than twenty-four hours previous notice in writing to the occupier, to enter, survey and value for the purposes of the Valuation Acts any lands and heritages within the area for which he acts as assessor, and if any person refuses to admit the assessor to enter any lands and heritages or obstructs him in making his survey or valuation he shall be liable on summary conviction to a fine not exceeding level 3 on the standard scale.]

**Textual Amendments**

**F30** S. 3A inserted (19.5.1997) by 1997 c. 29, s. 33(1), **Sch. 3 para. 14**; S.I. 1997/1097, **art. 3(c)**

[<sup>F31</sup>**4** ..... **S**

**Textual Amendments**

**F31** S. 4 repealed (1.4.1996) by 1994 c. 39, ss. 7(2), 29(1)(b), 180(2), **Sch. 14** (with s. 128(2)); S.I. 1996/323, **art. 4(1)(d)**, **Sch. 2**

[<sup>F32</sup>**5** ..... **S**

**Textual Amendments**

**F32** S. 5 repealed (19.5.1997) by 1997 c. 29, s. 33(2), **Sch. 4**; S.I. 1997/1097, **art. 3(d)**, **Sch.**

[<sup>F33</sup>**6** **Valuation by formula of certain lands and heritages.** **S**

[ In the case of such lands and heritages as may be prescribed or of any class or <sup>F34</sup>(1) description of such lands and heritages as may be prescribed, the Secretary of State may by order provide that their rateable values or the aggregate amount of their rateable values shall be—



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- (a) such as is prescribed; or
- (b) such as is determined in accordance with prescribed rules]

[<sup>F35</sup>and, for the purposes of this subsection, “class or description” of lands and heritages includes lands and heritages, or classes of lands and heritages, falling within such geographical area as may be prescribed.]

<sup>F36</sup>(1A) .....

In this subsection, “formula valued lands and heritages” are lands and heritages which have, or lands and heritages of a class or description which has, been prescribed for the purposes of subsection (1) above.]

- (2) A rateable value or aggregate amount—
  - (a) prescribed under; or
  - (b) determined by virtue of,an order under this section may be apportioned among local authorities in such manner as may be specified in the order.
- (3) An order under this section applying to any lands and heritages or any class or description of such lands and heritages may provide for—
  - (a) determining a rateable value or aggregate amount by the application of different methods of valuation;
  - (b) apportioning a rateable value or aggregate amount by the application of different manners of apportionment,to different parts of the lands and heritages.
- (4) Before making an order under this section the Secretary of State shall consult with such associations of local authorities, or of persons carrying on undertakings, as appear to him to be concerned and with any local authority, person or association of persons with whom consultation appears to him to be desirable.
- (5) An order under this section may—
  - (a) repeal or amend any enactment so far as that enactment relates to—
    - (i) the valuation of;
    - (ii) the levying or payment of rates in respect of;
    - (iii) the making of payments in lieu of rates in respect of,lands and heritages to which the order relates;
  - (b) repeal or amend any enactment so far as that repeal or amendment is incidental or consequential to a repeal or amendment in terms of paragraph (a) above; and
  - (c) as regards such lands and heritages apply, restrict or modify the enactments relating to appeals or complaints in connection with the valuation roll.

[<sup>F37</sup>(5A) An order under this section may provide that the assessor for any specified valuation area shall carry out such functions in relation to the operation of a formula as may be specified in the order, notwithstanding that such functions may include the valuation of lands and heritages in another valuation area.]

- (6) An order under this section may provide that the order shall have effect as from the beginning of the year in which the order is made.
- (7) An order under this section shall not be made unless a draft of the order has been laid before and approved by a resolution of each House of Parliament.

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[<sup>F38</sup>(8) An order under this section shall, if apart from the provisions of this subsection it would be treated for the purposes of the standing orders of the Lords House of Parliament as a hybrid instrument, proceed in that House as if it were not such an instrument.]

#### Textual Amendments

- F33** S. 6 substituted by [Local Government \(Scotland\) Act 1978 \(c. 4, SIF 81:2\)](#), **s. 1**
- F34** S. 6(1) substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1\)](#), s. 137, **Sch. 12 Pt. II para. 11**
- F35** Words in s. 6(1) inserted (6.3.1992) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(1), **Sch. 13 para. 42** (with s. 118(1)(2)(4)).
- F36** S. 6(1A) repealed (1.4.1996) by [1994 c. 39](#), s. 180(2), **Sch. 14** (with s. 128(2)); S.I. 1996/323, art. 4(1) (d), **Sch. 2**
- F37** S. 6(5A) inserted (4.1.1995) by [1994 c. 39](#), **s. 160** (with s. 128(2)); S.I. 1994/3150, **art. 3(b)**
- F38** S. 6(8) added (8.11.1994) by [1994 c. 39](#), **s. 157** (with s. 128(2)); S.I. 1994/2850, art. 2, **Sch. 1**

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