



Local Government (Scotland) Act 1975

1975 CHAPTER 30

PART I

FINANCE

Rating

11 Assessment roll

For section 233 of the Act of 1947 there shall be substituted the following section—

“233 Assessment Roll.

- (1) Every rating authority shall make up and maintain in such form as may be convenient a roll called "the assessment roll" containing such information as the authority require for the purpose of collecting every rate levied by the authority:

Provided that the Secretary of State may by regulations made under section 111 of the Local Government (Scotland) Act 1973 prescribe information which the assessment roll shall contain if at any time he considers this necessary.

- (2) The assessment roll shall at all reasonable times be open to inspection by any person interested in or liable to pay any rate to which the roll relates, and any such person may take extracts therefrom without payment of any fee.
- (3) The rating authority may, at any time before the expiration of one year after the end of the year in respect of which any rate is levied, amend the assessment roll by inserting therein the name of any person who ought to have been entered therein as liable in the rate or who since the making up of the roll has become so liable, or by striking out the name of any person who according to a written certificate by the assessor under the Valuation Acts ought not to have been so entered, or by correcting the amount of any value or rate which may have been inaccurately entered, and any such amendment shall not vitiate the rate or render it less operative.

Status: This is the original version (as it was originally enacted).

- (4) The production of the assessment roll shall be received as sufficient evidence of the making and validity of the rates therein mentioned.”.