



Local Government (Scotland) Act 1975

1975 CHAPTER 30

PART I

FINANCE

Valuation

3 Provisions supplementary to sections 1 and 2.

(1) The assessor shall, upon making an alteration in the valuation roll under section 1(6) or 2(1) or (3) of this Act [^{F1}or upon deleting lands and heritages therefrom in pursuance of section 1(2) of the ^{M1}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 other than an entry made under section 1(6)(e) or 2(1)(g) of this Act); 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.

[^{F2}(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.

Status: Point in time view as at 01/04/1991. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Local Government (Scotland) Act 1975, Section 3. (See end of Document for details)

- (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 at any time while the roll is in force 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 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.
- (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

- F1** Words inserted by [Valuation and Rating \(Exempted Classes\) \(Scotland\) Act 1976 \(c. 64, SIF 103:2\)](#), **s. 1(3)**
- F2** [S. 3\(2A\)\(2B\)](#) inserted by [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984 \(c. 31, SIF 103: 2\)](#), **s. 11**

Modifications etc. (not altering text)

- C1** [S. 3](#) extended by [S.I. 1983/120, art. 5](#) and 1983/534, art. 4
- C2** [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**
- C3** [S. 3\(2\)](#) modified by [S.I. 1990/855, arts. 7, 9\(6\)](#) and (1990–1991) by [S.I. 1990/818, arts. 7, 9\(6\)](#), [1990/819, arts. 7, 9\(6\)](#), [1990/821, arts. 7, 9\(6\)](#), [1990/822, arts. 6, 8\(6\)](#), [1990/836, arts. 7, 9\(6\)](#), [1990/837, arts. 7, 9\(6\)](#), [1990/838, arts. 6, 8\(6\)](#), [1990/854, arts. 7, 9\(6\)](#), [1990/856, arts. 6, 8\(6\)](#), [1990/857, arts. 7, 9\(6\)](#)
- C4** [S. 3\(2\)](#): **s. 3(2)** modified by [S.I. 1991/647, art. 9\(5\)](#), [1991/648, art. 9\(5\)](#), [1991/649, art. 9\(5\)](#).
[S. 3\(2\)](#) modified (1991–1992) by [S.I. 1991/914, arts. 7, 9\(5\)](#), [1991/940, arts. 7, 9\(5\)](#), [1991/941, arts. 7, 9\(5\)](#), [1991/942, arts. 6, 8\(5\)](#), [1991/944, arts. 6, 8\(5\)](#), [1991/945, arts. 6, 8\(5\)](#), [1991/946, arts. 7, 9\(5\)](#), [1991/947, arts. 7, 9\(5\)](#), [1991/948, arts. 7, 9\(5\)](#), [1991/949, arts. 7, 9\(5\)](#) and [1991/950, arts. 7, 9\(5\)](#)
- C5** [S. 3\(3\)](#) amended by [Rating \(Caravan Sites\) Act 1976 \(c. 15, SIF 103:2\)](#), **s. 4(1)**
- C6** [S. 3\(4\)](#) modified by [S.I. 1990/817, arts. 9, 11\(5\)](#), [1990/855, arts. 7, 9\(7\)](#) and (1990–1991) by [S.I. 1990/818, arts. 7, 9\(7\)](#), [1990/819, arts. 7, 9\(7\)](#), [1990/821, arts. 7, 9\(7\)](#), [1990/822, arts. 6, 8\(7\)](#), [1990/836, arts. 7, 9\(7\)](#), [1990/837, arts. 7, 9\(7\)](#), [1990/838, arts. 6, 8\(7\)](#), [1990/854, arts. 7, 9\(7\)](#), [1990/856, arts. 6, 8\(7\)](#), [1990/857, arts. 7, 9\(7\)](#)
- C7** [S. 3\(4\)](#): **s. 3(4)** modified by [S.I. 1991/647, art. 9\(6\)](#), [1991/648, art. 9\(6\)](#), [1991/649, art. 9\(6\)](#).

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Changes to legislation: There are currently no known outstanding effects for the Local Government (Scotland) Act 1975, Section 3. (See end of Document for details)

S. 3(4) modified (1991-1992) by S.I. 1991/914, arts. 7, 9(6), 1991/940, arts. 7, 9(6), 1991/941, arts. 7, 9(6), 1991/942, arts. 6, 8(6), 1991/944, arts. 6, 8(6), 1991/945, arts. 6, 8(6), 1991/946, arts. 7, 9(6), 1991/947, arts. 7, 9(6), 1991/948, arts. 7, 9(6), 1991/949, arts. 7, 9(6) and 1991/950, arts. 7, 9(6)

Marginal Citations

M1 1976 c. 64.

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