



Local Government (Scotland) Act 1975

1975 CHAPTER 30

PART I

FINANCE

Valuation

5 Valuation of public undertakings

(1) The Assessor shall—

- (a) in respect of each year of revaluation value or revalue all lands and heritages which he is required under any enactment to value;
- (b) value any lands and heritages which—
 - (i) were in existence when he made his valuation under paragraph (a) above and which, owing to error, were not included in that valuation and which he is required under any enactment to value,
 - (ii) have come into existence since he made his valuation under paragraph (a) above and which he is required under any enactment to value,
 - (iii) were in existence when he made his valuation under paragraph (a) above but which by or under an enactment have first fallen to be valued by the Assessor since he made such valuation ;
- (c) value any lands and heritages which—
 - (i) were in existence on 16th May 1975 and which, owing to error, were not included in the roll made up by the Assessor for the year 1975-76 and which he is required under any enactment to value,
 - (ii) have come into existence at any time between 16th May 1975 and the beginning of the first year of revaluation thereafter and which he is required under any enactment to value,
 - (iii) were in existence on 16th May 1975 but which by or under an enactment have first fallen to be valued by the Assessor at any time

Status: This is the original version (as it was originally enacted).

between that date and the beginning of the first year of revaluation thereafter.

- (2) The Assessor shall direct the assessor for any valuation area (" the local assessor ") containing any lands and heritages which the Assessor has valued or revalued under subsection (1) above to enter those lands and heritages in the valuation roll:

Provided that, where by reason of a material change of circumstances or in consequence of the making of an order under section 10(2) of the Local Government (Financial Provisions) (Scotland) Act 1963 there has been an alteration in the rateable value of any lands and heritages referred to in this subsection after they have been entered in the valuation roll, the Assessor shall give a further direction to the local assessor to enter the altered value of such lands and heritages in the valuation roll.

- (3) Any direction under this section shall state the rateable value of the lands and heritages to which it relates and give such other particulars as may be prescribed.
- (4) Any entry made in the valuation roll—
- (a) where the valuation has been made under subsection (1)(b)(i) or (c)(i) above, shall have effect only as from the beginning of the year in which the entry is made;
 - (b) where the valuation has been made under subsection (1)(b)(ii) or (c)(ii) above, shall have effect only as from the date when the lands and heritages to which the entry relates came into existence or as from the beginning of the year in which the entry is made, whichever is the later;
 - (c) where the valuation has been made under subsection (1)(b)(iii) or (c)(iii) above, shall have effect only as from the coming into effect of the enactment by or under which the Assessor is required to value the lands and heritages, or as from the beginning of the year in which the entry is made, whichever is the later;
 - (d) in pursuance of a further direction given under the proviso to subsection (2) above, shall have effect only as from the date of the event by reason of which the further direction is given or as from the beginning of the year in which such direction is given, whichever is the later.

- (5) Without prejudice to section 24 of the Lands Valuation (Scotland) Act 1854 (appeal against valuation as contained in direction) and subject to section 26 of that Act (right of appeal to be forfeited where refusal to answer call by Assessor for books and writings, etc.), the proprietor, tenant or occupier of lands and heritages which are included in the valuation roll in consequence of a direction under this section may at any time while the roll is in force appeal to the Lands Valuation Appeal Court against the entry in the roll but only on the ground that there has been a material change of circumstances affecting the value of the lands and heritages since the entry was made:

Provided that appeal under this subsection shall be competent only where the proprietor, tenant or occupier has given notice in writing to the Assessor before lodging the appeal of the material change of circumstances.

- (6) Notwithstanding anything in any enactment, no person may complain or appeal to a valuation appeal committee against an entry in the valuation roll made in consequence of a direction under this section.
- (7) The Secretary of State may make regulations providing for—

- (a) the payment of remuneration, pensions, allowances, gratuities to, or transfer values in respect of, the Assessor and his clerks and other officers, and the manner in which such payment is to be financed;
 - (b) the terms and conditions of employment of the Assessor and his clerks and other officers ;
 - (c) the amendment or repeal, with or without savings, of any enactment which is inconsistent with or superseded by the regulations.
- (8) A statutory instrument containing regulations under subsection (7) above shall be subject to annulment in pursuance of a resolution of either House of Parliament.