



Local Government (Scotland) Act 1975

1975 CHAPTER 30

PART I

FINANCE

Valuation

6 Valuation by formula of certain lands and heritages

- (1) The Secretary of State may by order make provision for determining, by such method as may be specified in the order, the aggregate amount of the rateable values of the lands and heritages specified in Schedule 1 to this Act or of any class or description of such lands and heritages and for the apportionment of that aggregate amount among local authorities in manner prescribed by the order.
- (2) An order under this section may, if the Secretary of State thinks fit, provide—
 - (a) for the aggregate amount referred to in subsection (1) above to be re-determined in manner prescribed by the order; or
 - (b) for the apportioned parts of that amount to be varied in manner so prescribed; and, where the order includes such provision as is authorised by paragraph (a) above to be included therein, the aggregate amount, as re-determined in accordance with the order, shall be apportioned among local authorities in like manner as that amount, as determined by the order, was apportioned.
- (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 determining rateable value by the application of different methods of valuation 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 or person carrying on an undertaking with whom consultation appears to him to be desirable.

Status: This is the original version (as it was originally enacted).

- (5) An order under this section may repeal or amend any enactment so far as that enactment relates to the valuation of lands and heritages to which the order relates, may as regards such lands and heritages apply, restrict or modify the enactments relating to appeals or complaints in connection with the valuation roll, and shall have effect notwithstanding anything in any such enactment.
- (6) No order under this section shall have effect unless approved by a resolution of each House of Parliament.