



Rating (Caravan Sites) Act 1976

1976 CHAPTER 15

Provisions for Scotland

3 Valuation and rating of caravan sites in Scotland.

- (1) Where a caravan site in Scotland having an area not less than 400 square yards pitches for leisure caravans are separately occupied by persons other than the site operator so that a pitch so occupied is a separate unit of lands and heritages for purposes of valuation and rating, the assessor shall as respects the year 1976-77 and subsequent years for the aforesaid purposes treat all those pitches together with so much, if any, of the site as is in the occupation of the site operator as forming a single unit of lands and heritages in the occupation of the site operator; and the assessor shall make up the valuation roll or alter the valuation roll for the time being in force accordingly, and send a copy of the relevant entry therein to the rating authority.
- (2) Any alteration in the valuation roll under subsection (1) above shall have effect as from the beginning of the year in which the alteration is made or as from the date on which the caravan site becomes treated as a single unit of lands and heritages under the said subsection, whichever is the later:
Provided that any such alteration which is made during the year 1976-77, in a case where the caravan site would have been treated as such a single unit of lands and heritages as from 1st April 1976 if this Act had been in force on that date, shall have effect as from that date.
- (3) Where as respects any year the valuation roll has been altered under subsection (1) above the [^{F1}rate][^{F1}non-domestic rate] for that year shall be levied accordingly.
- (4) For the purposes of valuation and rating, the proprietor or tenant of a caravan site which is treated as a single unit of lands and heritages under subsection (1) above shall be deemed to be the proprietor or tenant of the said single unit.
- (5) For the purpose of this section a caravan pitch shall be taken
 - (a) as including the caravan for the time being on the pitch if, but only if, apart from this section, the caravan would be included as part of lands and heritages; and
 - (b)

Changes to legislation: There are currently no known outstanding effects for the Rating (Caravan Sites) Act 1976, Section 3. (See end of Document for details)

[^{F3}(6) In relation to the said single unit subsections (2) and (6) of section 6 of the said Act of 1956 (which make provision as to ascertaining rateable value in the case of lands and heritages consisting of one or more dwelling-houses or other non-industrial buildings) shall not in any case apply.

(7) Where there are in a caravan site which is to be treated as a single unit of lands and heritages under subsection (3) of section 7 of the ^{M1}Local Government (Scotland) Act 1966 applies (reduction rates on dwellings by reference to the domestic element), subsection (4) of that section shall have effect as if—

- (a) the references to the rateable value to be determined thereunder and to the occupier of the premises were references respectively to the rateable value of all the said pitches as a single sum and to the site operator;
- (b) the words “gross annual value and” were omitted.]

(8) Section 22 of the said Act of 1966 (complaints regarding omissions from the valuation roll) shall have effect as if in subsection (1)—

- (a) after the word “effect” there were inserted the word “(a)”;
- (b) after the words “so included” there were inserted the words “or (b) that lands and heritages consisting of a pitch for a caravan have been treated as part of single unit of lands and heritages by virtue of section 3(1) of the Rating (Caravan Sites) Act 1976 and ought to be separately entered in such valuation roll.”.

[^{F4}(8A) Where—

- (a) a caravan site is treated under subsection (1) above as a single unit of lands and heritages;
- (b) a caravan pitch on that site would be taken as including, as part of lands and heritages, the caravan for the time being on it; and
- (c) the caravan pitch is separately occupied by a person other than the site operator,

the assessor shall, on the application of that person, omit the pitch from the single unit and enter it separately in the valuation roll]

(9) Expressions used in this section and in the previous Valuation Acts shall have the same meanings in this section as in those Acts; and this Act, as it applies to Scotland, and the previous Valuation Acts may be cited together as the Valuation Acts.

In this subsection “the previous Valuation Acts” means the ^{M2}Lands Valuation (Scotland) Act 1854, the Acts amending that Act and any other Act relating to valuation, including the ^{M3}Local Government (Scotland) Act 1975.

[^{F3}(10) In this section “rate” includes a domestic water rate and “rating” shall be construed accordingly.]

Textual Amendments

F1 Words “non-domestic rate” substituted (S.) for “rate” by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\)](#), s. 6, **Sch. 1 Pt. III para. 37**

F2 S. 3(5)(b) repealed by [Rating \(Disabled Persons\) Act 1978 \(c. 40, SIF 103:1, 2\)](#), s. 9(3), **Sch. 2**

F3 S. 3(6)(7)(10) repealed (S.) by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\)](#), s. 34, **Sch. 6**

F4 S. 3(8A) inserted by [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984 \(c. 31, SIF 103:2\)](#), s. 14

Changes to legislation: *There are currently no known outstanding effects for the Rating (Caravan Sites) Act 1976, Section 3. (See end of Document for details)*

Modifications etc. (not altering text)

- C1** The text of ss. 3–5 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and, except as specified, does not reflect any amendments or repeals which may have been made prior to 1.2.1991.
- C2** The text of s. 3(7)(b) is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and, except as specified, does not reflect any amendments or repeals which may have been made prior to 1.2.1991.
- C3** The text of s. 3(8) is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and, except as specified, does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

Marginal Citations

- M1** 1966 c. 51.
M2 1854 c. 91.
M3 1975 c. 30.

Changes to legislation:

There are currently no known outstanding effects for the Rating (Caravan Sites) Act 1976, Section 3.