



Rating and Valuation (Amendment) (Scotland) Act 1984

1984 CHAPTER 31

PART II

Valuation

11 Right of appeal on change of owner, tenant or occupier.

In section 3 of the ^{M1} Local Government (Scotland) Act 1975 (appeal against entry in valuation roll) after subsection (2) there shall be inserted the following subsections—

“(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.

(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.”.

Marginal Citations

M1 1975 c. 30

Changes to legislation:

There are currently no known outstanding effects for the Rating and Valuation (Amendment) (Scotland) Act 1984, Section 11.