



Local Government Finance and Valuation Act 1991

1991 CHAPTER 51

Valuation

5 Further provision as to valuation in Scotland

- (1) This section makes provision for the purposes of the valuation under section 3 above in Scotland.
- (2) Subject to subsection (3) below, the local assessor shall carry out the valuation in the region or islands area for which he has been appointed as assessor.
- (3) A local assessor shall comply with such directions as may be given by the Commissioners of Inland Revenue.
- (4) A local assessor may appoint persons to assist him.
- (5) The local assessor may disclose to a person appointed by him under subsection (4) above any information available to him or obtained by him in the exercise of the powers conferred by section 6 below.
- (6) If any person to whom any information is disclosed by virtue of subsection (5) above uses or discloses the information, in whole or in part, otherwise than for the purposes of the valuation, that person shall be guilty of an offence and liable—
 - (a) on conviction on indictment, to imprisonment for a term not exceeding two years or a fine or both; and
 - (b) on summary conviction, to imprisonment for a term not exceeding six months or a fine not exceeding the statutory maximum or both.
- (7) A regional or islands council shall secure the provision of sufficient staff, accommodation and other resources (including sums for the payment of persons appointed by the local assessor to assist him) to enable the local assessor to carry out his functions.

Status: This is the original version (as it was originally enacted).

- (8) The Secretary of State may, with the consent of the Treasury, make grants of such amounts as he may, with such consent, determine to regional or islands councils towards such of their expenditure under this section as he considers to have been reasonably incurred.
- (9) Any depute assessor appointed under section 116(2) or (5) of the Local Government (Scotland) Act 1973 shall have all the functions of a local assessor under this Act.
- (10) There shall be paid out of the money provided under section 3(1) of this Act—
- (a) any grants made by the Secretary of State under this section; and
 - (b) any administrative expenses incurred by the Secretary of State in making any such grants.