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**Changes to legislation:** Local Government Finance Act 1992, SCHEDULE 5 is up to date with all changes known to be in force on or before 07 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

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## SCHEDULES

### SCHEDULE 5

Section 72(8).

#### PART RESIDENTIAL SUBJECTS: SCOTLAND

##### *Addition, deletion or amendment of apportionment notes*

- 1 Where, on or after 1st April 1993, the assessor alters the valuation roll by entering therein lands and heritages which are part residential subjects, he shall apportion the net annual value and the rateable value of those lands and heritages as between the residential and non-residential use made of them and shall include in the entry an apportionment note.
- 2 Subject to paragraph 6 below, where, on or after 1st April 1993—
  - (a) lands and heritages included in the valuation roll become or cease to be part residential subjects; or
  - (b) there is such a change as between the residential and non-residential use of lands and heritages that the apportionments of the net annual value and the rateable value shown in the valuation roll are incorrect,the assessor shall apportion or, as the case may be, re-apportion the net annual value and the rateable value of those lands and heritages as between the residential and non-residential use made of them, and shall alter the roll by adding an apportionment note to the entry in respect of those lands and heritages or, as the case may be, by deleting or amending the existing note.
- 3 Subject to paragraph 6 below, where, under any of the provisions of section 2(1) of the 1975 Act (which provides for the alteration of the valuation roll in certain circumstances), the assessor alters the net annual value and the rateable value of any lands and heritages which are part residential subjects, he shall apportion the new net annual value and the new rateable value as between the residential and the non-residential use of the subjects, and shall amend the apportionment note accordingly.

##### *Date of coming into effect of addition, deletion or amendment of apportionment note*

- 4 Where an apportionment note is included under paragraph 1 above as part of an entry relating to any land and heritages in the valuation roll, the note shall take effect from—
  - (a) the date when the lands and heritages to which the entry relates come into existence or occupancy; or
  - (b) the beginning of the financial year in which the entry is made,whichever is the later.
- 5 Subject to paragraph 6 below, where the valuation roll is altered by the addition or deletion of, or by an amendment to, an apportionment note under paragraph 2 above, or by an amendment to an apportionment note under paragraph 3 above, the alteration shall take effect from—

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- (a) the date of the event by reason of which the addition, deletion or amendment is made, or
- (b) the beginning of the financial year in which the addition, deletion or amendment is made,

whichever is the later.

- 6 No alteration to the valuation roll consisting of an amendment to an apportionment note shall be made or take effect until three months, or such other period as may be prescribed, after the date when that apportionment note is made or takes effect, whichever is the later.

#### *Revaluation*

- 7 Where the assessor makes up a valuation roll in respect of a financial year which is a year of revaluation within the meaning of section 37(1) of the 1975 Act (which defines terms used in that Act), he shall apportion the new net annual value and the new rateable value of any lands and heritages which are part residential subjects as between the residential and non-residential use of the subjects, and shall include in the entry relating to those lands and heritages a new apportionment note.

#### *General*

- 8 For the purposes of this Schedule the extent to which subjects are used residentially shall be determined by reference to the use made of the subjects as the sole or main residence of any person, and criteria may be prescribed by reference to which any apportionment or re-apportionment of net annual values and rateable values under this Schedule is to be carried out.
- 9 No rates shall be leviable in respect of such part of their rateable value as relates to the residential use of any lands and heritages which are part residential subjects.

#### *Noting of date on which alterations take effect*

- 10 Where the assessor has altered the entry in the valuation roll relating to any lands and heritages by adding, deleting or amending an apportionment note, he shall also alter the entry by adding thereto a note of the date on which the alteration takes effect.

#### *Notification of addition, deletion or alteration of apportionment notes*

- 11 Section 3 of the <sup>M1</sup>1975 Act (which requires the assessor to notify the rating authority and other persons affected of any alterations in the roll, and provides for a right of appeal against any such alterations) shall apply to any addition, deletion or amendment of apportionment notes made under this Schedule as it applies to deletions and alterations made under section 1 or 2 of that Act.

#### **Marginal Citations**

**M1** 1975 c.30

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

- Act applied (with modifications) by [S.I. 2010/875 reg. 16Sch. 2](#) (This amendment not applied to legislation.gov.uk. The amending S.I. was revoked before ever coming into force by S.I. 2010/1906, reg. 2)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 6(2)(ea) inserted by [2012 c. 17 s. 13\(1\)](#)