



Local Government etc. (Scotland) Act 1994

1994 CHAPTER 39

PART I

LOCAL GOVERNMENT REORGANISATION

CHAPTER 5

FINANCE

Valuation and rating

28 Valuation rolls.

- (1) Subject to the provisions of this section, the assessor for each valuation area shall make up for the valuation authority for that area, from the existing valuation rolls, a valuation roll as at 1st April 1996.
- (2) Subsection (1) above does not apply to the assessors for the councils of the Borders, Dumfries and Galloway, Fife, Highland, Orkney Islands, Shetland Islands or Western Isles.
- (3) In this section “existing valuation rolls” means the rolls made up under subsection (1) of section 1 of the 1975 Act (valuation roll and revaluation) and in force by virtue of subsection (2) of that section on the day on which this section comes into force in relation to the area of any existing valuation authority whose area includes any part of the area of the new valuation authority.
- (4) Valuation rolls made up under this section shall be made up in the form prescribed for the purposes of section 1 of the 1975 Act; and subsections (4) and (5) of that section shall apply to such rolls as they apply to valuation rolls made up under subsection (1) of that section.

Changes to legislation: There are currently no known outstanding effects for the Local Government etc. (Scotland) Act 1994, Section 28. (See end of Document for details)

- (5) An assessor shall make up a valuation roll under this section by extrapolating from the existing valuation rolls, and accordingly, except to the extent that alteration of the valuation roll may be required to be carried out under section 2 of the 1975 Act (alteration to valuation roll in force), shall not make any alteration of the entries in the roll for the purposes of a roll made up under this section.

Changes to legislation:

There are currently no known outstanding effects for the Local Government etc. (Scotland) Act 1994, Section 28.