



Rating and Valuation (Scotland) Act 1952

1952 CHAPTER 47 15 and 16 Geo 6 and 1 Eliz 2

An Act to amend the law relating to the rating and valuation of lands and heritages in Scotland leased or occupied by certain public bodies and of lands and heritages used or occupied as sub-post offices in Scotland; and to make provision for notice to rating authorities of proposed entries in the valuation roll made up by the Assessor of Public Undertakings (Scotland), for correction and amendment of the said roll and for prescribing dates for the purposes thereof, and for regulating the procedure in valuation appeals in Scotland. [1st August 1952]

Modifications etc. (not altering text)

- C1 Words of enactment omitted under authority of [Statute Law Revision Act 1948 \(c. 62\)](#), [s. 3](#)
- C2 Act explained by [National Heritage \(Scotland\) Act 1985 \(c. 16, SIF 78\)](#), [s. 20](#)
- C3 Act modified by [Legal Aid \(Scotland\) Act 1986 \(c. 47, SIF 77:2\)](#), [ss. 1 \(6\)](#), 43, 45 (2), [Sch. 1 para. 2 \(4\)](#), [Sch. 4 para. 3 \(1\)](#)
- C4 Act modified by [Dockyard Services Act 1986 \(c. 52, SIF 58\)](#), [s. 3 \(1\) \(c\)](#)
- C5 Act modified by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\)](#), [ss. 4 \(1\)](#), 26 (1)
- C6 Act applied by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\)](#), [ss. 5 \(7\)](#), 26 (1)
- C7 Act applied (S.)(*prosp.*) by [Local Government Finance Act 1992 \(c. 14\)](#), [ss. 111\(9\)](#), 119(2) (with [s. 118\(1\)\(2\)\(4\)](#))
- C8 Act applied (S.) (1.4.1992) by [Valuation and Rating \(Scotland\) Act 1956 \(c. 60\)](#), [s. 22\(3\)](#) (as substituted by [Local Government Finance Act 1992 \(c. 14\)](#), [s. 117\(1\)](#), [Sch. 13](#), [para. 10](#) (with [s. 118\(1\)\(2\)\(4\)](#))); [S.I. 1992/818](#), [art. 2\(a\)](#).

Commencement Information

- II Act wholly in force at Royal Assent.

Changes to legislation: There are currently no known outstanding effects for the Rating and Valuation (Scotland) Act 1952. (See end of Document for details)

[^{F1}1 Valuation of lands and heritages in Scotland leased or occupied by certain bodies and owned by other persons.

(1) Where any lands and heritages in Scotland are leased or occupied by any company or body whose undertaking is required to be valued by the Assessor of Public Undertakings (Scotland) and owned by some other person—

- (a) ^{F2}
- (b) the value of those lands and heritages shall be ascertained and fixed by the assessor of the [^{F3}valuation area] in which they are situated and not by the Assessor of Public Undertakings (Scotland) and shall be entered in the valuation roll for that [^{F3}valuation area]; and
- (c) ^{F4}

(2) The foregoing provisions of this section shall not apply as regards

- (a) ^{F5}
- (b) any lands and heritages which are let for a period exceeding twenty-one years.]

Textual Amendments

F1 S. 1 repealed (E.W.S.) (19.5.1997) by 1997 c. 29, s. 33(2), **Sch. 4**; S.I. 1997/1097, art. 3, **Sch.**

F2 S. 1 (1) (a) repealed by Valuation and Rating (Scotland) Act 1956 (c. 60), **Sch. 7 Pt. III**

F3 Words substituted by Local Government (Scotland) Act 1973 (c. 65), s. 122, **Sch. 9 para. 40**

F4 S. 1 (1) (c) repealed by Valuation and Rating (Scotland) Act 1956 (c. 60), **Sch. 7 Pt. IV**

F5 S. 1 (2) (a) repealed by Valuation and Rating (Scotland) Act 1956 (c. 60), **Sch. 7 Pt. III**

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Textual Amendments

F6 S. 2 repealed by Post Office Act 1969 (c. 48), s. 141, **Sch. 11 Pt. II**

[^{F7}3 Notice to rating authorities of Assessor’s proposed valuation.

(1) The Assessor of Public Undertakings (Scotland) shall, on or before such date . . . ^{F8}as the Secretary of State may by statutory instrument prescribe, send to each [^{F9}local authority] a copy of [^{F10}so much of]every [^{F11}entry proposed to be made by such Assessor in his valuation roll][^{F11}direction proposed to be given by such Assessor under section 5 of the ^{M1}Local Government (Scotland) Act 1975][^{F12}as relates to the valuation of]lands and heritages situated in the area of that authority.

(2) If a [^{F9}local authority] to whom a copy of a proposed [^{F13}entry][^{F13}direction] has been sent in pursuance of the last foregoing subsection are of opinion that the [^{F13}entry][^{F13}direction] is erroneous they may, within such time as may be prescribed as aforesaid, make representations to that effect to the said Assessor, who, if satisfied that such representations are well founded, shall give effect thereto in the preparation of [^{F14}his valuation roll][^{F14}such direction].]

Changes to legislation: There are currently no known outstanding effects for the Rating and Valuation (Scotland) Act 1952. (See end of Document for details)

Textual Amendments

- F7** S. 3 repealed (E.W.S.) (19.5.1997) by 1997 c. 29, s. 33(2), **Sch. 4**; S.I. 1997/1097, art. 3, **Sch.**
- F8** Words repealed (1.4.1976) by Local Government (Scotland) Act 1975 (c. 30), s. 39(2), Sch. 6 Pt. II para. 17(a), **Sch. 7**
- F9** Words substituted by Local Government (Scotland) Act 1973 (c. 65), s. 122, **Sch. 9 para. 41**
- F10** Words inserted by Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31, SIF 103:2), s. 21 (1), Sch. 2 para. 8 (a)
- F11** Words “direction” to “1975” substituted for words “entry” to “roll” (16.4.1976) by Local Government (Scotland) Act 1975 (c. 30), s. 39(2), **Sch. 6 Pt. II para. 17(a)**
- F12** Words substituted by Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31, SIF 103:2), s. 21 (1), Sch. 2 para. 8 (b)
- F13** Word “direction” substituted for word “entry” (16.4.1976) by Local Government (Scotland) Act 1975 (c. 30), s. 39(2), **Sch. 6 Pt. II para. 17(b)**
- F14** Words “such direction” substituted for words “his valuation roll” (16.4.1976) by Local Government (Scotland) Act 1975 (c. 30), s. 39(2), **Sch. 6 Pt. III para. 17(b)**

Marginal Citations

- M1** 1975 c. 30.

[^{F15} **Assessor of Public Undertakings (Scotland) to amend his valuation roll to give effect to appeal.**

Where on an appeal under section twenty–four or section twenty–five of the ^{M2}Lands Valuation (Scotland) Act, 1854, the *cumulo* yearly rent or value of any undertaking fixed by the Assessor of Public Undertakings (Scotland), or the proportion thereof allocated by such Assessor to [^{F16}any islands area] or district is increased or reduced, the Assessor shall amend his valuation [^{F17}roll] by making such alterations in the *cumulo* yearly rent or value of the undertaking or in the proportion thereof allocated to [^{F16}each islands area] or district as are necessary to give effect to the increase or reduction in the *cumulo* yearly rent or value or in the proportion thereof allocated as aforesaid [^{F18}and shall give a further direction under section 5 of the ^{M3}Local Government (Scotland) Act 1975].]

Textual Amendments

- F15** S. 4 repealed (E.W.S.) (19.5.1997) by 1997 c. 29, s. 33(2), **Sch. 4**; S.I. 1997/1097, art. 3, **Sch.**
- F16** Words substituted by Local Government (Scotland) Act 1973 (c. 65), s. 122, **Sch. 9 para. 42**
- F17** Word repealed (16.4.1976) by Local Government (Scotland) Act 1975 (c. 30), s. 39(2), Sch. 6 Pt. II para. 18, **Sch. 7**
- F18** Words added (16.4.1976) by Local Government (Scotland) Act 1975 (c. 30), s. 39(2), **Sch. 6 Pt. II para. 18**

Marginal Citations

- M2** 1854 c. 91.
- M3** 1975 c. 30.

Changes to legislation: There are currently no known outstanding effects for the Rating and Valuation (Scotland) Act 1952. (See end of Document for details)

[^{F19}5 Prescription of dates for purposes of s. 26 of Act of 1854.

The Secretary of State may by statutory instrument prescribe a date or dates on or before which persons may be required under section twenty–six of the ^{M4}Lands Valuation (Scotland) Act, 1854, to attend before the Assessor of Public Undertakings (Scotland) or to give statements or to produce documents.]

Textual Amendments

F19 S. 5 repealed (E.W.S.) (19.5.1997) by 1997 c. 29, s. 33(2), **Sch. 4**; S.I. 1997/1097, art. 3, **Sch.**

Marginal Citations

M4 1854 c. 91.

6 Power of Court of Session to regulate procedure in valuation appeals.

(1) The Court of Session shall have power by act of sederunt to regulate and prescribe the procedure and practice to be followed in appeals under [^{F20}section twenty–four or section twenty–five of the ^{M5}Lands Valuation (Scotland) Act, 1854,] . . . ^{F21}section seven of the ^{M6}Valuation of Lands (Scotland) Amendment Act, 1879, and any matters incidental or relating to any such procedure or practice including (but without prejudice to the foregoing generality) the manner in which, and the time within which, and the conditions on which anything required or authorised to be done in relation to any such appeal as aforesaid shall or may be done.

(2) ^{F22}

Textual Amendments

F20 Words in s. 6(1) repealed (E.W.S.) (19.5.1997) by 1997 c. 29, s. 33(2), **Sch. 4**; S.I. 1997/1097, art. 3, **Sch.**

F21 Words repealed by **Local Government (Financial Provisions) (Scotland) Act 1963 (c. 12)**, s. 27, **Sch. 3 Pt. I** and **Statute Law Revision Act 1963 (c. 30)**

F22 S. 6 (2) repealed by **Law Reform (Miscellaneous Provisions) (Scotland) Act 1966 (c. 19)**, s. 10, **Sch. Pt. I**

Modifications etc. (not altering text)

C9 The text of S. 6 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991

C10 S. 6 saved by **Valuation and Rating (Scotland) Act 1956 (c. 60)**, s. 13(3)

Marginal Citations

M5 1854 c. 91.

M6 1879 c. 42.

[^{F23}7 Consequential Amendments.

The enactments mentioned in the First Schedule to this Act shall be amended to the extent therein specified, being amendments consequential on the provisions of this Act.]

Changes to legislation: There are currently no known outstanding effects for the Rating and Valuation (Scotland) Act 1952. (See end of Document for details)

Textual Amendments

F23 S. 7 repealed (E.W.S.) (19.5.1997) by 1997 c. 29, s. 33(2), **Sch. 4**; S.I. 1997/1097, art. 3, **Sch.**

Modifications etc. (not altering text)

C11 The text of S. 7 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991

8 Interpretation, repeal and citation.

[^{F24}In this Act “local authority” has the same meaning as in the ^{M7}Local Government
^{F25}(1) (Scotland) Act 1973.]]

(2) References in this Act to any enactment shall be construed as references to that enactment as amended by any other enactment.

(3) ^{F26}

(4) This Act may be cited as the Rating and Valuation (Scotland) Act, 1952.

Textual Amendments

F24 S. 8(1) repealed (E.W.S.) (19.5.1997) by 1997 c. 29, s. 33(2), **Sch. 4**; S.I. 1997/1097, art. 3, **Sch.**

F25 S. 8(1) substituted by **Local Government (Scotland) Act 1973** (c. 65), s. 122, **Sch. 9 para. 43**

F26 S. 8 (3) repealed by **Statute Law (Repeals) Act 1974** (c. 22), **Sch. Pt. XI**

Marginal Citations

M7 1973 c. 65.

Changes to legislation: There are currently no known outstanding effects for the Rating and Valuation (Scotland) Act 1952. (See end of Document for details)

[^{F27}FIRST SCHEDULE

Section 7.

CONSEQUENTIAL AMENDMENTS

Textual Amendments

F27 Sch. 1 repealed (E.W.S.) (19.5.1997) by 1997 c. 29 s. 33(2), Sch. 4; S.I. 1997/1097, art. 3, Sch.

Modifications etc. (not altering text)

C12 The text of Sch. 1 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991

Act to be amended	Amendment
The Local Government Act, 1948. 11 & 12 Geo. 6. c. 26.	<p>In section one hundred and twenty–four, in subsection (1), in paragraph (a) there shall be inserted after the word “assessment” in subparagraph (iii) the following words :—</p> <p style="text-align: center;">“ or</p> <p style="text-align: right;">(iv) to which section one of the Rating and Valuation (Scotland) Act, 1952, applies.”</p>
The Gas Act, 1948. 11 & 12 Geo. 6. c. 67.	<p>In section seventy–five, in subsection (8) after the words “other than” there shall be inserted the words “ lands and heritages to which section one of the Rating and Valuation (Scotland) Act, 1952, applies, or ”.]</p>

[^{F28}SECOND SCHEDULE

Textual Amendments

F28 Sch. 2 repealed by Statute Law (Repeals) Act 1974 (c. 22), Sch. Pt.XI

Changes to legislation:

There are currently no known outstanding effects for the Rating and Valuation (Scotland) Act 1952.