



Rating and Valuation (Scotland) Act 1952

1952 CHAPTER 47

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]

BE IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

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) nothing in any Act shall relieve the said person from liability to pay rates in respect of his ownership of those lands and heritages;
 - (b) the value of those lands and heritages shall be ascertained and fixed by the assessor of the county or burgh in which they are situated and not by the Assessor of Public Undertakings (Scotland) and shall be entered in the valuation roll for that county or burgh; and
 - (c) if the lands and heritages are lands and heritages to which section twelve of and the First Schedule to the Rating (Scotland) Act, 1926, apply, the assessor of the county or burgh shall, in order to arrive at the net annual value, make the like deduction from the gross annual value as would have been required to be made by the Assessor of Public Undertakings (Scotland) if this Act had not passed.

- (2) The foregoing provisions of this section shall not apply as regards
- (a) any such lands and heritages as are mentioned in subsection (2) of section eighty-five of the Local Government Act, 1948, or
 - (b) any lands and heritages which are let for a period exceeding twenty-one years.

2 Rating of sub-post offices.

- (1) Where any lands and heritages in Scotland are used or occupied wholly or partly as a sub-post office, those lands and heritages or the part thereof so used or occupied shall, for the purposes of any rule of law as to the exemption of the Crown from liability for rates, be deemed not to be occupied by or on behalf of the Crown.
- (2) In this section the expression " sub-post office " means any premises used for the purpose of the Post Office as defined by section eighty-nine of the Post Office Act, 1908, by any person in pursuance of a contract between him and the Postmaster-General whereby such person is required to provide accommodation, services and (in whole or in part) the staff required for the said purpose and is remunerated according to the volume of the work performed by him.

3 Notice to rating authorities of Assessor's proposed valuation.

- (1) The Assessor of Public Undertakings (Scotland) shall, on or before such date in each year as the Secretary of State may by statutory instrument prescribe, send to each rating authority a copy of every entry proposed to be made by such Assessor in his valuation roll relating to lands and heritages situated in the area of that authority.
- (2) If a rating authority to whom a copy of a proposed entry has been sent in pursuance of the last foregoing subsection are of opinion that the entry 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 his valuation roll.

4 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 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 any county, burgh or district is increased or reduced, the Assessor shall amend his valuation roll by making such alterations in the cumulo yearly rent or value of the undertaking or in the proportion thereof allocated to each county, burgh 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.

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 Lands Valuation (Scotland) Act, 1854, to attend before the Assessor of Public Undertakings (Scotland) or to give statements or to produce documents.

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 section twenty-four or section twenty-five of the Lands Valuation (Scotland) Act, 1854, or in appeals by way of stated case under section two of the Lands Valuation (Scotland) Act, 1857, or under section seven of the 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) The powers conferred by the last foregoing subsection on the Court of Session shall be exercisable by statutory instrument, and the Statutory Instruments Act, 1946, shall apply to a statutory instrument containing an act of sederunt made by the Court of Session in exercise of those powers in like manner as if the act of sederunt had been made by a Minister of the Crown.

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.

8 Interpretation, repeal and citation.

- (1) In this Act the expression "rating authority" has the like meaning as in Part XI of the Local Government (Scotland) Act, 1947.
- (2) References in this Act to any enactment shall be construed as references to that enactment as amended by any other enactment.
- (3) The enactments specified in the Second Schedule to this Act are repealed to the extent specified in the third column of that Schedule.
- (4) This Act may be cited as the Rating and Valuation (Scotland) Act, 1952.

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

SCHEDULES

FIRST SCHEDULE

Section 7.

CONSEQUENTIAL AMENDMENTS

<i>Act to be amended</i>	<i>Amendment</i>
The Local Government Act, 1948. 11 & 12 Geo. 6. c. 26.	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:— “or (iv) to which section one of the Rating and Valuation (Scotland) Act, 1952, applies”.
The Gas Act, 1948 11 & 12 Geo. 6. c. 67.	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 ".

SECOND SCHEDULE

Section 8(3).

ENACTMENTS REPEALED

Session and Chapter	Short Title	Extent of Repeal
20 & 21 Vict. c. 58.	The Lands Valuation (Scotland) Act, 1857.	In section two, the words " and to transmit such case to the Commissioners of Inland Revenue ".
42 & 43 Vict. c. 42.	The Valuation of Lands (Scotland) Amendment Act, 1879.	In section seven, the words " and to transmit such case to the Commissioners of Inland Revenue"; in section nine, the words " within ten days after the determination appealed against".
20 & 21 Geo. 5. c. 24.	The Railways (Valuation for Rating) Act, 1930.	In section twenty-two, in subsection (4) the words from

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Session and Chapter	Short Title	Extent of Repeal " and the Court of Session " to " such appeals ".
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TABLE OF STATUTES REFERRED TO IN THIS ACT

Short Title	Session and Chapter
Lands Valuation (Scotland) Act, 1854	17 & 18 Vict. c. 91.
Lands Valuation (Scotland) Act, 1857	20 & 21 Vict. c. 58.
Valuation of Lands (Scotland) Amendment Act, 1879	42 & 43 Vict. c. 42.
Post Office Act, 1908	8 Edw. 7. c. 48.
Rating (Scotland) Act, 1926	16 & 17 Geo. 5. c. 47.
Statutory Instruments Act, 1946	9 & 10 Geo. 6. c. 36.
Local Government (Scotland) Act, 1947	10 & 11 Geo. 6. c. 43.
Local Government Act, 1948	11 & 12 Geo. 6. c. 26.
Gas Act, 1948	11 & 12 Geo. 6. c. 67.