



Rating and Valuation (Scotland) Act 1952

1952 CHAPTER 47

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.