

LOCAL GOVERNMENT IN SCOTLAND ACT 2003

EXPLANATORY NOTES

THE ACT – SECTION BY SECTION

Part 5 – Rating and council tax

Section 32 – Power to combine lands and heritages situated in more than one valuation area

88. This section provides the Scottish Ministers with new order making powers to put in place procedures which will assist the Scottish Assessors in carrying out a conventional valuation of those industries which currently have their rateable value prescribed by order in as efficient and effective a manner as possible. This would be at the next revaluation in 2005 should the Scottish Ministers decide to return the prescribed industries to conventional valuation. The 'prescribed' industries are electricity, gas, water, rail, train operating companies and large docks and harbours. These industries currently have no right of appeal against the valuation. The intention to return the prescribed industries to conventional valuation is currently the subject of a consultation exercise. "*Non-domestic rates: Returning Prescribed Industries to Conventional Valuation - A consultation paper*" was issued on 18 December 2002 and the closing date for comments is 13 March 2003.
89. The Scottish Ministers may provide by order that a single Assessor can be appointed to value an industry as a whole. This "designated" Assessor would have the same powers of entry and right to request information throughout Scotland as the Assessor currently has within the Assessor's own valuation authority area. The Scottish Ministers may also provide by order that the valuation figure for each industry can be entered in one valuation roll or apportioned amongst valuation rolls. The Scottish Ministers may also provide by order that the Valuation Appeal Committee within the "designated" Assessor's own valuation authority area can hear and determine appeal and complaints under the Valuation Acts in relation to the valuation of these industries. Before making any such orders the Scottish Ministers are required to consult with such association of local authorities and other such persons, as they think appropriate.