



# Local Government in Scotland Act 2003

## 2003 asp 1

### PART 5

#### RATING AND COUNCIL TAX

#### **32 Power to combine lands and heritages situated in more than one valuation area**

(1) In section 6A (power of Scottish Ministers to combine and divide lands and heritages) of the Valuation and Rating (Scotland) Act 1956 (c. 60)—

(a) in subsection (1)(a), after the word “entry” there is inserted—

“(aa) lands and heritages so specified which would, apart from the order, be treated as justifying separate entries in two or more valuation rolls shall, subject to subsection (1B)(b) below, be treated as if they justified only one entry in a single valuation roll;”;

(b) after subsection (1A) there is inserted—

“(1B) An order specifying lands and heritages for the purposes of paragraph (aa) of subsection (1) above may provide that the lands and heritages are to be entered—

(a) in the valuation roll for the area of the rating authority specified in the order; or

(b) subject to subsection (1C) below, in each of the valuation rolls in which they would, apart from the order, be entered separately at a proportion, calculated in the manner set out in the order, of the rateable value assessed by virtue of paragraph (aa) above.

(1C) An order specifying lands and heritages for the purposes of paragraph (aa) of subsection (1) above may not permit a rateable value assessed by virtue of paragraph (aa) above to be apportioned so as to cause the total of the apportioned values to amount to a value other than the rateable value so assessed.

(1D) Before making an order specifying lands and heritages for the purposes of paragraph (aa) of subsection (1) above, the Scottish

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*Status: This is the original version (as it was originally enacted).*

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Ministers shall consult such associations of local authorities and such other persons as they think appropriate.”.

(2) In section 27 (valuation areas and appointment of assessors etc.) of the Local Government etc. (Scotland) Act 1994 (c. 39)—

(a) after subsection (6) there is inserted—

“(6A) The Scottish Ministers may, if lands and heritages specified in an order made under section 6A(1)(aa) of the Valuation and Rating (Scotland) Act 1956 (c. 60) (power of Scottish Ministers to combine lands and heritages) are situated in more than one valuation area, provide, by order, that an assessor appointed by a valuation authority is to—

- (a) value those lands and heritages; and
- (b) if the order under that section of that Act so requires, apportion their rateable value in the manner set out in the order.

(6B) An order under subsection (6A) above may include such incidental, consequential and supplemental provision as the Scottish Ministers consider necessary or expedient for bringing the order into operation and for giving full effect thereto.

(6C) Without prejudice to the generality of subsections (6A) and (6B) above, an order under subsection (6A) above may provide—

- (a) that the assessor to whom the order relates is, for the purposes of giving effect to the order, to have such powers in relation to each valuation area in which there is situated lands and heritages to be valued in pursuance of the order as he has in relation to the area of the valuation authority which appointed him; and
- (b) that a valuation appeal committee constituted in relation to the area of the local authority which appointed the assessor may hear and determine appeals and complaints under the Valuation Acts in relation to the assessment of the lands and heritages to be valued in pursuance of the order.

(6D) Before making an order under subsection (6A) above, the Scottish Ministers shall consult such associations of local authorities and such other persons as they think appropriate.”; and

(b) for the words “this section”, where they appear in subsections (8), (9) and (10), there is substituted “subsection (7) above”.