



Local Government (Scotland) Act 1975

1975 CHAPTER 30

PART I

FINANCE

Valuation

1 The valuation roll and revaluation.

- (1) The assessor for each valuation area shall, in respect of each year of revaluation, make up a valuation roll in the prescribed form which shall come into force on the first day of the year of revaluation.
- (2) Subject to any alterations to the valuation roll made under this section and section 2 of this Act, every valuation roll (including every valuation roll in force for the year 1975-76 other than the roll made up for that year by the Assessor of Public Undertakings (Scotland) (hereinafter in this Act referred to as “the Assessor”)) shall remain in force until it is superseded by a new valuation roll.
- (3) The assessor for each valuation area shall—
 - (a) make such arrangements as may be necessary to secure the valuation or revaluation of all lands and heritages in the area in respect of each year of revaluation in accordance with the Valuation Acts; . . . ^{F1}
 - (b) submit such arrangements to the Secretary of State who may, after consultation with the Advisory Council, approve the same with or without modifications; and
 - (c) submit to the Advisory Council an annual report on the progress of valuation and revaluation in the area and send a copy of such report to the valuation authority for the area.
- (4) Subject to section 35 of the ^{M1}Lands Valuation (Scotland) Act 1854, the assessor for each valuation area shall retain the valuation roll and shall deliver sufficient copies thereof to the rating authority for the area.

Status: Point in time view as at 01/02/1991. This version of this cross heading contains provisions that are not valid for this point in time.

Changes to legislation: There are currently no known outstanding effects for the Local Government (Scotland) Act 1975, Cross Heading: Valuation. (See end of Document for details)

- (5) Every rating authority shall, when copies of the valuation roll have been delivered to them, cause copies to be open to inspection until the roll ceases to be in force during ordinary business hours at their office or at such other convenient place or places as they may appoint.
- (6) The assessor for any valuation area may as respects that area, at any time after the valuation roll has been made up and before the roll has come into force, alter the roll—
- (a) by entering therein any lands and heritages which were in existence at the time when the roll was made up and which, owing to error, were not included therein;
 - (b) by entering therein any lands and heritages which have come into existence or occupancy since the roll was made up;
 - (c) to give effect to any alteration in the value of any lands and heritages which is due to a material change of circumstances;
 - (d) to correct any error of measurement, survey or classification or any clerical or arithmetical error in any entry therein;
 - (e) by entering therein any lands and heritages which the Assessor has directed him under section 5 of this Act so to enter.
- (6A) F2
- (7) In this section “Advisory Council” has the same meaning as in section 3 of the ^{M2}Valuation and Rating (Scotland) Act 1956; . . . F3

Textual Amendments

- F1** Proviso repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2\)](#), s. 34, [Sch. 6](#)
- F2** [S. 1\(6A\)–\(6E\)](#) repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2\)](#), s. 34, [Sch. 6](#)
- F3** Definitions repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2\)](#), s. 34, [Sch. 6](#)

Modifications etc. (not altering text)

- C1** [S. 1](#) excluded by [Valuation and Rating \(Exempted Classes\) \(Scotland\) Act 1976 \(c. 64, SIF 103:2\)](#), [s. 2\(2\)](#)
- C2** [S. 1\(2\)](#) excluded by [S.I. 1983/120](#), [art. 4](#) and [1983/534](#), art. 3

Marginal Citations

- M1** [1854 c. 91](#).
- M2** [1956 c. 60](#).

2 Alterations to valuation roll which is in force.

- (1) Subject to subsection (2) below, the assessor for any valuation area shall, as respects that area, at any time while the valuation roll is in force, alter the roll—
- (a) by entering therein any lands and heritages which were in existence at the time when the roll was made up and which, owing to error, were not included therein [^{F4}or which, being still in existence, have been erroneously deleted from the roll under paragraph (h) below];

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- (b) by entering therein any lands and heritages which have come into existence or occupancy since the roll was made up;
- (c) by entering therein any lands and heritages—
 - (i) upon their ceasing to be liable to be valued or revalued by the Assessor under any enactment,
 - (ii) upon their coming within the assessor's valuation area as a result of a change of the boundaries of valuation areas;
- (d) to give effect to any alteration in the value of any lands and heritages which is due to a material change of circumstances;
- (e) to give effect to any alteration in the net annual value or the rateable value of any lands and heritages in consequence of the making of an order . . . ^{F5}, section 10(2) of the ^{M3}Local Government (Financial Provisions) (Scotland) Act 1963 or section 1(1) of the ^{M4}Valuation for Rating (Scotland) Act 1970;
- [^{F6}(ee) to give effect to any decision following upon an appeal or complaint under the Valuation Acts;]
- (f) to correct any error of measurement, survey or classification or any clerical or arithmetical error in any entry therein;
- (g) by entering therein any lands and heritages which the Assessor has directed him under section 5 of this Act so to enter;
- (h) by deleting therefrom, with effect from such date as the assessor thinks fit, any lands and heritages which cease to exist or which, for any other reason, are no longer appropriate for inclusion in the roll

[^{F7}and may so alter the roll to give effect to any change in the proprietorship, tenancy or occupancy of any lands and heritages.]

(2) Any alteration to the roll—

- (a) consisting of an entry made under subsection (1)(a) above, shall have effect only as from the beginning of the year in which the entry is made;
- (b) consisting of an entry made under subsection (1)(b) above, shall have effect only as from the date when the lands and heritages to which the entry relates came into existence or occupancy, or as from the beginning of the year in which the entry is made, whichever is the later;
- (c) made under subsection (1)(d) above, shall . . . ^{F8} have effect only as from the date of the event by reason of which the alteration is made or as from the beginning of the year in which the alteration is made, whichever is the later:

Provided that if the proprietor, tenant or occupier of the lands and heritages has intimated in writing to the assessor the event by reason of which a reduction in value of the lands and heritages is made, or on appeal the value in the relevant entry has been reduced on the ground of a material change of circumstances, the alteration in the roll shall have effect as from the date of the event or as from the beginning of the year in which intimation of the event is made, whichever is the later, or, as the case may be, as from the date of the material change of circumstances on which the appeal is grounded or as from the beginning of the year in which the appeal is lodged, whichever is the later;

- [^{F9}(cc) made under subsection (1)(ee) above following upon an appeal by virtue of section 3(2A) of this Act by a person who has become the proprietor, tenant or occupier of lands and heritages shall have effect only as from the date when he became such proprietor, tenant or occupier;]
- (d) consisting of such a correction as is referred to in subsection (1)(f) above shall [^{F10}, subject to section 20 of the ^{M5}Local Government (Financial Provisions)

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(Scotland) Act 1963,] have effect only as from the date when the erroneous entry which is so corrected was made in the role or as from the beginning of the year in which the correction is made, whichever is the later;

and the date on which any alteration in the roll made under this section comes into effect shall be stated in the roll.

- (3) Where, at any time before an appeal or complaint against an entry in the valuation roll is determined by a valuation appeal committee [F11 or by the Lands Tribunal for Scotland], the parties reach agreement as to what should be done about the entry, the assessor may without further procedure make such alteration in the roll as is necessary to give effect to the agreement.

- (4) F12

Textual Amendments

- F4** Words added by [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984 \(c. 31, SIF 103:2\)](#), s. 21, [Sch.2 para. 13\(1\)](#)
- F5** Words repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2\)](#), s. 34, [Sch. 6](#)
- F6** [S. 2\(1\)\(ee\)](#) inserted by [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984 \(c. 31, SIF 103:2\)](#), s. 21, [Sch. 2 para. 13\(2\)](#)
- F7** Words inserted by [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984 \(c. 31, SIF 103:2\)](#), s. 21, [Sch. 2 para. 13\(3\)](#)
- F8** Words (comprising s. 2(2)(c)(i) and part of (ii)) repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2\)](#), s. 34, [Sch. 6](#)
- F9** [S. 2\(2\)\(cc\)](#) inserted by [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984 \(c. 31, SIF 103:2\)](#), s. 21, [Sch. 2 para. 14](#)
- F10** Words inserted by [Local Government \(Miscellaneous Provisions\) \(Scotland\) Act 1981 \(c. 23, SIF 81:2\)](#), [Sch. 3 para 32](#)
- F11** Words inserted by [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984 \(c. 31, SIF 103:2\)](#), s. 21, [Sch. 2 para. 15](#)
- F12** [S. 2\(4\)](#) repealed by [Statute Law \(Repeals\) Act 1986 \(c. 12\)](#), s.1(1), [Sch. 1 Pt. VII](#)

Modifications etc. (not altering text)

- C3** [S. 2](#) excluded by [Valuation and Rating \(Exempted Classes\) \(Scotland\) Act 1976 \(c. 64, S IF 103:2\)](#), s. 2(2)
- C4** [S. 2\(1\)](#) excluded by [S.I. 1983/120](#), [art. 4](#) and [1983/534](#), art. 3
- C5** [S. 2\(1\)\(d\)](#) explained by [Lands Valuation Amendment \(Scotland\) Act 1982 \(c. 57, SIF 103:2\)](#), s. 1(4)
- C6** [S. 2\(1\)\(2\)](#) modified by [S.I. 1979/951](#), [arts. 3](#), 10(a)
- C7** [S. 2\(1\)](#) modified (*retrospective* to 1.4.1990) by [S.I. 1991/915](#), [arts. 7](#), 9(2)
- C8** [S. 2\(1\)\(c\)](#) modified by [S.I. 1990/817](#), [arts. 9](#), 11(1), [1990/855](#), arts. 7, 9(1), [1991/915](#), arts. 7, 9(1) and (1990–1991) by [S.I. 1990/818](#), [arts. 7](#), 9(1), [1990/819](#), arts. 7, 9(1), [1990/820](#), arts. 5, 7(1), [1990/821](#), arts. 7, 9(1), [1990/822](#), arts. 6, 8(1), [1990/823](#), arts. 5, 7(1), [1990/836](#), arts. 7, 9(1), [1990/837](#), arts. 7, 9(1), [1990/838](#), arts. 6, 8(1), [1990/854](#), arts. 7, 9(1), [1990/856](#), arts. 6, 8(1), [1990/857](#), arts. 7, 9(1)
- C9** [S. 2\(1\)\(c\)](#): s. 2(1)(c) modified by [S.I. 1991/646](#), [art. 10\(1\)](#), [1991/647](#), art. 9(1), [1991/648](#), art. 9(1), [1991/649](#), art. 9(1).
[S. 2\(1\)\(c\)](#) modified (*retrospective* to 1.4.1990) by [S.I. 1991/915](#), [arts. 7](#), 9(1)
- C10** [S. 2\(1\)\(d\)](#) modified by [S.I. 1990/817](#), [arts. 9](#), 11(2), [1990/855](#), arts. 7, 9(2) and (1990–1991) by [S.I. 1990/818](#), [arts. 7](#), 9(2), [1990/819](#), arts. 7, 9(2), [1990/821](#), arts. 7, 9(2), [1990/822](#), arts. 6, 8(2), [1990/836](#), arts. 7, 9(2), [1990/837](#), arts. 7, 9(2), [1990/838](#), arts. 6, 8(2), [1990/854](#), arts. 7, 9(2), [1990/856](#), arts. 6, 8(2), [1990/857](#), arts. 7, 9(2)
- C11** [S. 2\(1\)\(d\)](#): s. 2(1)(d) modified by [S.I. 1991/647](#), [art. 9\(2\)](#), [1991/648](#), art. 9(2), [1991/649](#), art. 9(2).

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- C12** S. 2(1)(f) modified by S.I. 1990/855, arts. 7, 9(3) and (1990–1991) by S.I. 1990/818, arts. 7, 9(3), 1990/819, arts. 7, 9(3), 1990/821, arts. 7, 9(3), 1990/822, arts. 6, 8(3), 1990/836, arts. 7, 9(3), 1990/837, arts. 7, 9(3), 1990/838, arts. 6, 8(3), 1990/854, arts. 7, 9(3), 1990/856, arts. 6, 8(3), 1990/857, arts. 7, 9(3)
- C13** S. 2(1)(g) modified by S.I. 1990/817, arts. 9, 11(3), 1990/855, arts. 7, 9(4) and (1990–1991) by S.I. 1990/818, arts. 7, 9(4), 1990/819, arts. 7, 9(4), 1990/820, arts. 5, 7(2), 1990/821, arts. 7, 9(4), 1990/822, arts. 6, 8(4), 1990/823, arts. 5, 7(2), 1990/836, arts. 7, 9(4), 1990/837, arts. 7, 9(4), 1990/838, arts. 6, 8(4), 1990/854, arts. 7, 9(4), 1990/856, arts. 6, 8(4), 1990/857, arts. 7, 9(4)
- C14** S. 2(1)(g): s. 2(1)(g) modified by S.I. 1991/646, art. 10(2), 1991/647, art. 9(3), 1991/648, art. 9(3), 1991/649, art. 9(3).
- C15** S. 2(2)(a) modified by S.I. 1990/817, arts. 9, 11(4), 1990/855, arts. 7, 9(5) and (1990–1991) by S.I. 1990/818, arts. 7, 9(5), 1990/819, arts. 7, 9(5), 1990/820, arts. 5, 7(3), 1990/821, arts. 7, 9(5), 1990/822, arts. 6, 8(5), 1990/823, arts. 5, 7(3), 1990/836, arts. 7, 9(5), 1990/837, arts. 7, 9(5), 1990/838, arts. 6, 8(5), 1990/854, arts. 7, 9(5), 1990/855, arts. 7, 9(5), 1990/856, arts. 6, 8(5), 1990/857, art. 9(5)
- C16** S. 2(2)(a): s. 2(2)(a) modified by S.I. 1991/646, art. 10(3), 1991/647, art. 9(4), 1991/648, art. 9(4), 1991/649, art. 9(4).
S. 2(2)(a) modified (*retrospective* to 1.4.1990) by S.I. 1991/915, arts. 7, 9(3)

Marginal Citations

- M3** 1963 c. 12.
M4 1970 c. 4.
M5 1963 c. 12.

3 Provisions supplementary to sections 1 and 2.

- (1) The assessor shall, upon making an alteration in the valuation roll under section 1(6) or 2(1) or (3) of this Act [^{F13}or upon deleting lands and heritages therefrom in pursuance of section 1(2) of the ^{M6}Valuation and Rating (Exempted Classes) (Scotland) Act 1976], send to the rating authority a copy of the relevant entry in the roll or, as the case may be, notification of deletion of the relevant lands and heritages from the roll.
- (2) The assessor for each valuation area shall send to each person who is a proprietor, tenant or occupier of lands and heritages which are included in the valuation roll a notice in the prescribed form setting forth the details of the relevant entry in the roll (including such an entry as is referred to in subsection (1) above other than an entry made under section 1(6)(e) or 2(1)(g) of this Act); and any such person, not being a person who has reached agreement with the assessor as mentioned in section 2(3) of this Act as to what should be done about the entry, if he considers himself aggrieved by the entry, may appeal to the valuation appeal committee for the area in which the lands and heritages are situated or may obtain redress without the necessity of such appeal by satisfying the assessor that he has a well founded ground of complaint.
- [^{F14}(2A) Where a person becomes the proprietor, tenant or occupier of lands and heritages which are included in the valuation roll he shall thereupon have the same right of appeal under subsection (2) above as he would have had if there had been sent to him the notice referred to in that subsection, except that the last date for lodging an appeal by virtue of this subsection shall be the last day of a period of six months beginning with the day upon which the person became the proprietor, tenant or occupier and all other time limits prescribed under the Valuation Acts in that regard shall have effect accordingly.

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- (2B) The right of appeal conferred by subsection (2A) above may be exercised whether or not any previous proprietor, tenant or occupier of the lands and heritages had reached agreement with the assessor as mentioned in section 2(3) of this Act or had appealed or obtained redress under subsection (2) above.]
- (3) The assessor shall, upon altering the valuation roll by deleting lands and heritages therefrom, notify each person named in the roll as proprietor, tenant or occupier of those lands and heritages of the deletion.
- (4) Without prejudice to subsection (2) above, the proprietor, tenant or occupier of lands and heritages which are included in the valuation roll may at any time while the roll is in force appeal against the relevant entry but only on the ground that there has been a material change of circumstances since the entry was made or that there is such an error in the entry as is referred to in section 2(1)(f) of this Act; and, notwithstanding the definition of “material change of circumstances” as set out in section 37(1) of this Act, if in an appeal under this subsection on the ground of a material change of circumstances it is proved that there has been a change of circumstances which has materially reduced the extent to which beneficial occupation of the lands and heritages can be enjoyed, the appeal shall not be refused by reason only that the change of circumstances has not been proved to have affected the value of the lands and heritages to any specific extent.
- (5) Any person interested may at all reasonable times, free of charge, inspect and take copies of and extracts from any valuation roll prepared under the Valuation Acts and in the possession of the assessor; and an assessor shall, on an application made to him by any interested person, inform that person whether any entry in the valuation roll is subject to a pending appeal or complaint.

Textual Amendments

- F13** Words inserted by [Valuation and Rating \(Exempted Classes\) \(Scotland\) Act 1976 \(c. 64, SIF 103:2\)](#), **s. 1(3)**
- F14** [S. 3\(2A\)\(2B\)](#) inserted by [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984 \(c. 31, SIF 103: 2\)](#), **s. 11**

Modifications etc. (not altering text)

- C17** [S. 3](#) extended by [S.I. 1983/120, art. 5](#) and [1983/534, art. 4](#)
- C18** [S. 3](#) extended by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2, 103:2\)](#), **s. 2(7)**, **Sch. 1 Pt. I para. 14**
- C19** [S. 3\(2\)](#) modified by [S.I. 1990/855, arts. 7, 9\(6\)](#) and (1990–1991) by [S.I. 1990/818, arts. 7, 9\(6\)](#), [1990/819, arts. 7, 9\(6\)](#), [1990/821, arts. 7, 9\(6\)](#), [1990/822, arts. 6, 8\(6\)](#), [1990/836, arts. 7, 9\(6\)](#), [1990/837, arts. 7, 9\(6\)](#), [1990/838, arts. 6, 8\(6\)](#), [1990/854, arts. 7, 9\(6\)](#), [1990/856, arts. 6, 8\(6\)](#), [1990/857, arts. 7, 9\(6\)](#)
- C20** [S. 3\(3\)](#) amended by [Rating \(Caravan Sites\) Act 1976 \(c. 15, SIF 103:2\)](#), **s. 4(1)**
- C21** [S. 3\(4\)](#) modified by [S.I. 1990/817, arts. 9, 11\(5\)](#), [1990/855, arts. 7, 9\(7\)](#) and (1990–1991) by [S.I. 1990/818, arts. 7, 9\(7\)](#), [1990/819, arts. 7, 9\(7\)](#), [1990/821, arts. 7, 9\(7\)](#), [1990/822, arts. 6, 8\(7\)](#), [1990/836, arts. 7, 9\(7\)](#), [1990/837, arts. 7, 9\(7\)](#), [1990/838, arts. 6, 8\(7\)](#), [1990/854, arts. 7, 9\(7\)](#), [1990/856, arts. 6, 8\(7\)](#), [1990/857, arts. 7, 9\(7\)](#)

Marginal Citations

- M6** [1976 c. 64.](#)

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VALID FROM 19/05/1997

[^{F15}3A Assessor’s powers of entry for valuation purposes.

The assessor shall be entitled at any reasonable time of the day, on giving not less than twenty-four hours previous notice in writing to the occupier, to enter, survey and value for the purposes of the Valuation Acts any lands and heritages within the area for which he acts as assessor, and if any person refuses to admit the assessor to enter any lands and heritages or obstructs him in making his survey or valuation he shall be liable on summary conviction to a fine not exceeding level 3 on the standard scale.]

Textual Amendments

F15 S. 3A inserted (19.5.1997) by 1997 c. 29, s. 33(1), **Sch. 3 para. 14**; S.I. 1997/1097, **art. 3(c)**

4 Valuation appeal committees.

- (1) For the purpose of hearing and determining appeals and complaints under the Valuation Acts, a committee or committees, each of which is to be known as a valuation appeal committee, shall be constituted for each valuation area in accordance with a scheme (“the model scheme”) made by the Secretary of State.
- (2) A valuation appeal committee shall consist of members of a local valuation panel constituted in accordance with the model scheme and members of the panel shall be appointed by the sheriff after consultation with such persons as he thinks fit.
- (3) The model scheme may include provision with respect to—
 - (a) fixing the maximum and minimum number of members of a local valuation panel and the termination of their appointment;
 - (b) the appointment of—
 - (i) one of those members as chairman of the panel,
 - (ii) such number of members as the sheriff considers necessary as deputy chairmen thereof, and
 - (iii) a secretary and, if the sheriff considers it necessary, an assistant secretary or assistant secretaries of the panel;
 - (c) fixing the number of valuation appeal committees, the maximum and minimum number of members of such a committee and specifying the circumstances in which such maximum number may be exceeded;
 - (d) the manner in which members of a valuation appeal committee are to be selected from members of the panel;
 - (e) any other matter as appears to the Secretary of State to be necessary or expedient for the purpose of the administration of the model scheme in any valuation area.
- (4) The remuneration and allowances to be paid to the secretary and any assistant secretary of the panel and their conditions of employment shall be such as may be agreed between the valuation authority and the sheriff or, failing agreement, as may be determined by the Secretary of State.

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- (5) All expenses incurred by a local valuation panel or a valuation appeal committee shall be defrayed by the valuation authority.
- (6) All members of a local valuation panel shall reside or be engaged in business or be employed in the valuation area; and no person appointed as the secretary or an assistant secretary of a panel shall be an officer of a local authority or shall by himself or by any partner or assistant appear before a valuation appeal committee for that area.
- (7) A valuation authority may pay reasonable subscriptions, whether annually or otherwise, to the funds of any association of members or officers of local valuation panels or valuation appeal committees formed for the purpose of consultation as to the common interests of those panels or committees and the discussion of matters relating to valuation.
- [^{F16}(7A) There shall be paid to members of a valuation appeal committee and to members of a local valuation panel such allowances as may be determined by the Secretary of State.]
- (8) The model scheme shall be contained in an order and the scheme may with the consent of the Secretary of State be varied as respects any valuation area by the valuation authority; and a statutory instrument containing an order under this subsection shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- (9) The provisions of the Valuation Acts with regard to appeals and complaints shall, with any necessary modifications, apply to a committee constituted under this section in like manner as they applied before 16th May 1957 to a court of appeal constituted under those Acts.
- (10) In this section “sheriff” means the sheriff principal and, in the case of a valuation area situated in more than one sheriffdom, means the sheriff principal of such one of those sheriffdoms as the Secretary of State may direct.

Textual Amendments

F16 S. 4(7A) inserted (*prosp.*) by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\)](#), ss. 194(1), 195(2), [Sch. 11 para. 43](#)

5 Valuation of public undertakings.

- (1) The Assessor shall—
- (a) in respect of each year of revaluation value or revalue all lands and heritages which he is required under any enactment to value;
 - (b) value any lands and heritages which—
 - (i) were in existence when he made his valuation under paragraph (a) above and which, owing to error, were not included in that valuation and which he is required under any enactment to value,
 - (ii) have come into existence since he made his valuation under paragraph (a) above and which he is required under any enactment to value,
 - (iii) were in existence when he made his valuation under paragraph (a) above but which by or under an enactment have first fallen to be valued by the Assessor since he made such valuation;
 - (c)

^{F17}

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- (2) The Assessor shall direct the assessor for any valuation area (“the local assessor”) containing any lands and heritages which the Assessor has valued or revalued under subsection (1) above to enter those lands and heritages in the valuation roll:

Provided that, where by reason of a material change of circumstances or in consequence of the making of an order under section 10(2) of the^{M7}Local Government (Financial Provisions) (Scotland) Act 1963 [^{F18}or the doing of anything under Schedule 2 to the Local Government (Scotland) Act 1966 (valuation of water undertakings) or under any order under section 6 of the Act] there has been an alteration in the rateable value of any lands and heritages referred to in this subsection after they have been entered in the valuation roll, the Assessor shall give a further direction to the local assessor to enter the altered value of such lands and heritages in the valuation roll.

- (3) Any direction under this section shall state the rateable value of the lands and heritages to which it relates and give such other particulars as may be prescribed.

- (4) Any entry made in the valuation roll—

- (a) where the valuation has been made under subsection (1)(b)(i) . . . ^{F19} above, shall have effect only as from the beginning of the year in which the entry is made;
- (b) where the valuation has been made under subsection (1)(b)(ii) . . . ^{F19} above, shall have effect only as from the date when the lands and heritages to which the entry relates came into existence or as from the beginning of the year in which the entry is made, whichever is the later;
- (c) where the valuation has been made under subsection (1)(b)(iii) . . . ^{F19} above, shall have effect only as from the coming into effect of the enactment by or under which the Assessor is required to value the lands and heritages, or as from the beginning of the year in which the entry is made, whichever is the later;
- (d) in pursuance of a further direction given under the proviso to subsection (2) above, shall have effect only as from the date of the event by reason of which the further direction is given or as from the beginning of the year in which such direction is given, whichever is the later.

- (5) Without prejudice to section 24 of the^{M8}Lands Valuation (Scotland) Act 1854 (appeal against valuation as contained in direction) and subject to section 26 of that Act (right of appeal to be forfeited where refusal to answer call by Assessor for books and writings, etc.), the proprietor, tenant or occupier of lands and heritages which are included in the valuation roll in consequence of a direction under this section may at any time while the roll is in force appeal to the Lands Valuation Appeal Court against the entry in the roll but only on the ground that there has been a material change of circumstances affecting the value of the lands and heritages since the entry was made:

Provided that appeal under this subsection shall be competent only where the proprietor, tenant or occupier has given notice in writing to the Assessor before lodging the appeal of the material change of circumstances.

- (6) Notwithstanding anything in any enactment, no person may complain or appeal to a valuation appeal committee against an entry in the valuation roll made in consequence of a direction under this section.

- (7) The Secretary of State may make regulations providing for—

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Changes to legislation: There are currently no known outstanding effects for the Local Government (Scotland) Act 1975, Cross Heading: Valuation. (See end of Document for details)

- (a) the payment of remuneration, pensions, allowances, gratuities to, or transfer values in respect of, the Assessor and his clerks and other officers, and the manner in which such payment is to be financed;
 - (b) the terms and conditions of employment of the Assessor and his clerks and other officers;
 - (c) the amendment or repeal, with or without savings, of any enactment which is inconsistent with or superseded by the regulations.
- (8) A statutory instrument containing regulations under subsection (7) above shall be subject to annulment in pursuance of a resolution of either House of Parliament.

Textual Amendments

F17 S. 5(1)(c) repealed by Statute Law (Repeals) Act 1986 (c. 12), s. 1(1), **Sch. 1 Pt. VII**

F18 Words inserted by Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31, SIF 103:2), s. 21, **Sch. 2 para. 16**

F19 Words repealed by Statute Law (Repeals) Act 1986 (c. 12), s. 1(1), **Sch. 1 Pt. VII**

Modifications etc. (not altering text)

C22 S. 5 modified by S.I. 1978/1173, **art. 7**, 1978/1174, art. 8, 1978/1175, art. 8, 1978/1176, art. 8 and 1979/951, arts. 3, 10(a)

C23 S. 5(2) excluded by Valuation and Rating (Exempted Classes) (Scotland) Act 1976 (c. 64, SIF 103:2), **s. 2(2)**

Marginal Citations

M7 1963 c. 12.

M8 1854 c. 91.

[^{F20}6 Valuation by formula of certain lands and heritages.

[In the case of such lands and heritages as may be prescribed or of any class or ^{F21}(1) description of such lands and heritages as may be prescribed, the Secretary of State may by order provide that their rateable values or the aggregate amount of their rateable values shall be—

- (a) such as is prescribed; or
- (b) such as is determined in accordance with prescribed rules.]

[The Secretary of State may by order provide that the non-domestic water rate shall ^{F22}(1A) not be leviable in respect of formula valued lands and heritages or of such formula valued lands and heritages or of such class or description of formula valued lands and heritages as may be prescribed for the purposes of this subsection.

In this subsection, “formula valued lands and heritages” are lands and heritages which have, or lands and heritages of a class or description which has, been prescribed for the purposes of subsection (1) above.]

(2) A rateable value or aggregate amount—

- (a) prescribed under; or
- (b) determined by virtue of,

an order under this section may be apportioned among local authorities in such manner as may be specified in the order.

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- (3) An order under this section applying to any lands and heritages or any class or description of such lands and heritages may provide for—
- (a) determining a rateable value or aggregate amount by the application of different methods of valuation;
 - (b) apportioning a rateable value or aggregate amount by the application of different manners of apportionment, to different parts of the lands and heritages.
- (4) Before making an order under this section the Secretary of State shall consult with such associations of local authorities, or of persons carrying on undertakings, as appear to him to be concerned and with any local authority, person or association of persons with whom consultation appears to him to be desirable.
- (5) An order under this section may—
- (a) repeal or amend any enactment so far as that enactment relates to—
 - (i) the valuation of;
 - (ii) the levying or payment of rates in respect of;
 - (iii) the making of payments in lieu of rates in respect of, lands and heritages to which the order relates;
 - (b) repeal or amend any enactment so far as that repeal or amendment is incidental or consequential to a repeal or amendment in terms of paragraph (a) above; and
 - (c) as regards such lands and heritages apply, restrict or modify the enactments relating to appeals or complaints in connection with the valuation roll.
- (6) An order under this section may provide that the order shall have effect as from the beginning of the year in which the order is made.
- (7) An order under this section shall not be made unless a draft of the order has been laid before and approved by a resolution of each House of Parliament.]

Textual Amendments

F20 S. 6 substituted by [Local Government \(Scotland\) Act 1978 \(c. 4, SIF 81:2\)](#), s. 1

F21 S. 6(1) substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1\)](#), s. 137, **Sch. 12 Pt. II para. 11**

F22 S. 6(1A) inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\)](#), s. 145, **Sch. 6 para. 18**

Status:

Point in time view as at 01/02/1991. This version of this cross heading contains provisions that are not valid for this point in time.

Changes to legislation:

There are currently no known outstanding effects for the Local Government (Scotland) Act 1975, Cross Heading: Valuation.