



# 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 <sup>F1</sup> . . . shall remain in force until it is superseded by a new valuation roll.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; . . . <sup>F2</sup>
  - (b) submit such arrangements to the Secretary of State who may <sup>F3</sup> . . . approve the same with or without modifications; and
  - <sup>F4</sup>(c) .....

[<sup>F5</sup>(3A) Subsection (3B) applies where the assessor and the proprietor, tenant or occupier of lands and heritages have reached an agreement in writing as to the details to be included in the entry in the valuation roll for the lands and heritages (whether that agreement was reached before or after the draft valuation roll was published under section 1B(1)).

- (3B) The assessor must include those details in the entry for the lands and heritages, unless, since the agreement was reached, there has been an alteration in the value of the lands and heritages due to a material change of circumstances.]

*Status: Point in time view as at 05/11/2020.*

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- (4) Subject to section 35 of the <sup>M1</sup>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.
- (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;
  - <sup>F6</sup>(e) .....
- (6A) ..... <sup>F7</sup>
- <sup>F8</sup>(7) .....

#### Textual Amendments

- F1** Words in s. 1(2) repealed (19.5.1997) by 1997 c. 29, s. 33(2), **Sch. 4**; S.I. 1997/1097, art. 3(d), **Sch.**
- F2** Proviso repealed by **Abolition of Domestic Rates Etc. (Scotland) Act 1987** (c. 47, SIF 81:2), s. 34, **Sch. 6**
- F3** Words in s. 1(3)(b) repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(2)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**
- F4** S. 1(3)(c) repealed (1.4.1996) by 1996 c. 39, s. 180(2), **Sch. 14** (with s. 128(2)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**
- F5** S. 1(3A)(3B) inserted (5.11.2020) by **Non-Domestic Rates (Scotland) Act 2020** (asp 4), **ss. 7, 44(2)**; S.S.I. 2020/327, sch.
- F6** S. 1(6)(e) repealed (19.5.1997) by 1997 c. 29, s. 33(2), **Sch. 4**; S.I. 1997/1097, art. 3(d), **Sch.**
- F7** S. 1(6A)–(6E) repealed by **Abolition of Domestic Rates Etc. (Scotland) Act 1987** (c. 47, SIF 81:2), s. 34, **Sch. 6**
- F8** S. 1(7) repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(2)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**

#### 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.

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### [<sup>F9</sup>1A Valuation of shootings and deer forests

The assessor for each valuation area must, when making up or altering a valuation roll, enter separately any—

- (a) shootings relating to,
- (b) deer forests, in so far as situated in, that area.]

#### Textual Amendments

**F9** S. 1A inserted (28.6.2016) by [Land Reform \(Scotland\) Act 2016 \(asp 18\)](#), **ss. 75(2)**, 130(1) (with s. 128); [S.S.I. 2016/193](#), reg. 2(1), sch. (with art. 3)

### [<sup>F10</sup>1B Draft valuation roll and draft valuation notices

- (1) Before making up a valuation roll under section 1(1), an assessor must—
  - (a) publish a draft of the roll, and
  - (b) send a draft valuation notice to each person who is a proprietor, tenant or occupier of lands and heritages entered in the draft valuation roll.
- (2) A draft valuation notice is a notice setting out—
  - (a) the details included in the entry for the lands and heritages in the draft valuation roll,
  - (b) the effect of subsections (3) and (4), and
  - (c) such other information as—
    - (i) the Scottish Ministers may specify in regulations, or
    - (ii) the assessor considers appropriate.
- (3) A person who receives a draft valuation notice may make representations to the assessor as to the details to be included in the entry for the lands and heritages in the valuation roll when it is made up under section 1(1).
- (4) When the assessor makes up the valuation roll under section 1(1), the assessor may include details in an entry for lands and heritages which are different to those included in the entry for the lands and heritages in the draft valuation roll, whether as a result of representations made under subsection (3) or otherwise (but see also section 1(3A) and (3B)).
- (5) Regulations under subsection (2)(c)(i)—
  - (a) may make different provision for different purposes,
  - (b) may make incidental, supplementary, consequential, transitional, transitory or saving provision.
- (6) Regulations under subsection (2)(c)(i) are subject to the negative procedure.]

#### Textual Amendments

**F10** S. 1B inserted (5.11.2020) by [Non-Domestic Rates \(Scotland\) Act 2020 \(asp 4\)](#), **ss. 8**, 44(2); [S.S.I. 2020/327](#), sch.

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## 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 [<sup>F11</sup>or which, being still in existence, have been erroneously deleted from the roll under paragraph (h) below];

(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—

<sup>F12</sup>(i) .....

(ii) upon their coming within the assessor's valuation area as a result of a change of the boundaries of valuation areas;

[<sup>F13</sup>(iii) upon their ceasing to be lands and heritages within the class of lands and heritages prescribed in the Water Undertakings (Rateable Values) (Scotland) Order 2003 (hereinafter in this Act referred to as "the 2003 Order");]

(d) to give effect to any alteration in the value of any lands and heritages [<sup>F14</sup>(other than lands and heritages within the class of lands and heritages prescribed in the 2003 Order)] 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 [<sup>F15</sup>—

(i)] the making of an order <sup>F16</sup>. . . , [<sup>F17</sup>under] section 1(1) of the <sup>M2</sup>Valuation for Rating (Scotland) Act 1970; [<sup>F15</sup>or

(ii) the making of regulations under section 42 of the <sup>M3</sup>Lands Valuation (Scotland) Act 1854;]

<sup>F18</sup>(ee) .....

(f) to correct any error of measurement, survey or classification or any clerical or arithmetical error in any entry therein;

[<sup>F19</sup>(ff) by entering therein, in relation to Scottish Water, any lands and heritages within the class of lands and heritages prescribed in the 2003 Order together with the rateable values prescribed and apportioned in accordance with that Order;]

<sup>F20</sup>(g) .....

(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

[<sup>F21</sup>and may so alter the roll to give effect to any change in the proprietorship, tenancy or occupancy of any lands and heritages.]

[<sup>F22</sup>(1A) Subject to subsection (2)(cc) below, the assessor for any valuation area shall, as respects that area, alter the roll to give effect to any decision following

[ a proposal being made under section 3ZA(1), or

<sup>F23</sup>(a)

(b)] an appeal or complaint under the Valuation Acts to a court, tribunal or valuation appeal committee and such alteration shall have effect from such date as shall be determined by the court, tribunal or committee.]

(2) Any alteration to the roll—

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- (a) consisting of an entry made under subsection (1)(a) [<sup>F24</sup>or (ff)] 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 <sup>F25</sup>. . . 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 assess <sup>F26</sup>. . . , 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, <sup>F26</sup>. . .

- [<sup>F27</sup>(cc) made under [<sup>F28</sup>subsection (1A)] above following upon [<sup>F29</sup>an appeal by virtue of section 3(2A) of this Act][<sup>F29</sup>a proposal made by virtue of section 3ZA(2)(b) or an appeal under section 3ZB(1) in relation to such a proposal] 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 [<sup>F30</sup>, subject to section 20 of the <sup>M4</sup>Local Government (Financial Provisions) (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 [<sup>F31</sup>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.

[<sup>F32</sup>(3A) Where an appeal has been made to the valuation appeal committee in relation to the entry, subsection (3) applies only if the appeal has been withdrawn.]

<sup>F33</sup>(4) . . . . .

#### Textual Amendments

- F11** Words added by [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984 \(c. 31, SIF 103:2\)](#), s. 21, **Sch.2 para. 13(1)**
- F12** S. 2(1)(c)(i) repealed (19.5.1997) by 1997 c. 29, s. 33(2), **Sch. 4**; S.I. 1997/1097, art. 3(d), **Sch.**
- F13** S. 2(1)(c)(iii) inserted (retrospective to 1.4.2002) by [The Water Undertakings \(Rateable Values\) \(Scotland\) Order 2003 \(S.S.I. 2003/187\)](#), **arts. 1, 8(1)**
- F14** Words in s. 2(1)(d) inserted (retrospective to 1.4.2002) by [The Water Undertakings \(Rateable Values\) \(Scotland\) Order 2003 \(S.S.I. 2003/187\)](#), **arts. 1, 8(2)**
- F15** Words in s. 2(1)(e) inserted (1.4.1995) by 1994 c. 39, s. 180(1), **Sch. 13 para. 100(2)** (with s. 128(2)); S.I. 1995/3150, **art. 4(c)**
- F16** Words repealed by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 81:2\)](#), s. 34, **Sch. 6**

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- F17** Word in s. 2(1)(e) substituted (1.4.1992) by Local Government Finance Act 1992 (c. 14), s. 117(1), **Sch. 13 para. 41** (with s. 118(1)(2)(4)); S.I. 1992/818, **art. 2(a)**.
- F18** S. 2(1)(ee) repealed (19.5.1997) by 1997 c. 29, s. 33(1), **Sch. 3 para. 12(a)**; S.I. 1997/1097, art. 3(c), **Sch.**
- F19** S. 2(1)(ff) inserted (retrospective to 1.4.2002) by The Water Undertakings (Rateable Values) (Scotland) Order 2003 (S.S.I. 2003/187), **arts. 1, 8(3)**
- F20** S. 2(1)(g) repealed (19.5.1997) by 1997 c. 29, s. 33(2), **Sch. 4**; S.I. 1997/1097, art. 3(d), **Sch.**
- F21** Words inserted by Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31, SIF 103:2), s. 21, **Sch. 2 para. 13(3)**
- F22** S. 2(1A) inserted (19.5.1997) by 1997 c. 29, s. 33(1), **Sch. 3 para. 12(b)**; S.I. 1997/1097, **art. 3(c)**
- F23** Words in s. 2(1A) inserted (5.11.2020 for specified purposes) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 10(2)(a), 44(2)**; S.S.I. 2020/327, reg. 2(3)(a)
- F24** Words in s. 2(2)(a) inserted (retrospective to 1.4.2002) by The Water Undertakings (Rateable Values) (Scotland) Order 2003 (S.S.I. 2003/187), **arts. 1, 8(4)**
- F25** 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**
- F26** Words in s. 2(2)(c) proviso omitted (19.5.1997) by virtue of 1997 c. 29, s. 33(1), **Sch. 3 para. 12(c)(i)**; S.I. 1997/1097, **art. 3(c)**
- F27** S. 2(2)(cc) inserted by Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31, SIF 103:2), s. 21, **Sch. 2 para. 14**
- F28** Words in s. 2(2)(cc) substituted (19.5.1997) by 1997 c. 29, s. 33(1), **Sch. 3 para. 12(c)(ii)**; S.I. 1997/1097, **art. 3(c)**
- F29** Words in s. 2(2)(cc) substituted (5.11.2020 for specified purposes) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 10(2)(b), 44(2)**; S.S.I. 2020/327, reg. 2(3)(a)
- F30** Words inserted by Local Government (Miscellaneous Provisions) (Scotland) Act 1981 (c. 23, SIF 81:2), **Sch. 3 para 32**
- F31** Words inserted by Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31, SIF 103:2), s. 21, **Sch. 2 para. 15**
- F32** S. 2(3A) inserted (5.11.2020 for specified purposes) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 10(2)(c), 44(2)**; S.S.I. 2020/327, reg. 2(3)(a)
- F33** 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 (for the financial year 1994-95) by S.I. 1994/913, **arts. 1(2), 7(2)**  
 S. 2(1) modified (for the financial year 1994-95) by S.I. 1994/2071, **arts. 1(2), 9(3)**  
 S. 2(1) modified (for the financial year 1994-95) by S.I. 1994/2073, **arts. 1(2), 8(3)**  
 S. 2(1) modified (for the financial year 1994-95) by S.I. 1994/2075, **arts. 1(2), 9(3)**  
 S. 2(1) modified (for the financial year 1994-95) by S.I. 1994/2080, **arts. 1(2), 9(3)**  
 S. 2(1) modified (for the financial year 1994-95) by S.I. 1994/2081, **arts. 1(2), 9(3)**  
 S. 2(1) modified (for the financial year 1995-96) by S.I. 1995/366, **arts. 1, 7(2)**  
 S. 2(1) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/369, **arts. 1, 10(3)**  
 S. 2(1) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/370, **arts. 1 10(3)**  
 S. 2(1) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/373, **arts. 1, 10(3)**  
 S. 2(1) modified (for the financial years 2000-01 to 2004-05) by S.S.I. 2000/85, **arts. 1, 8(3)**  
 S. 2(1) modified (for the financial years 2000-01 to 2004-05) by S.S.I. 2000/87, **arts. 1, 7(2)**  
 S. 2(1) modified (for the financial year 2000-01 and the four following financial years) by S.S.I. 2000/86, **arts. 1, 8(2)**

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- S. 2(1) modified (for the financial year 2000-01 and the four following financial years) by S.S.I. 2000/88, **arts. 13, 15(3)** (which art. 15(3) is omitted (31.3.2002) by virtue of S.S.I. 2002/158, **art. 13**)
- S. 2(1) modified (for the financial year 1999-2000) by S.S.I. 2000/89, **arts. 1(2), 8(3)** (which S.S.I. is revoked by S.S.I. 2000/424, **art. 9**)
- S. 2(1) modified (for the financial year 2000-01 and the four following financial years) by S.S.I. 2000/90, **arts. 1, 9(3)**
- S. 2(1) modified (for the financial year 2000-01 and for any subsequent financial year) by S.S.I. 2000/91, **arts. 1, 8(3)**
- S. 2(1) modified (for the financial year 2000-01 and for each subsequent financial year) by S.S.I. 2000/285, **arts. 1(2), 10(3)**
- S. 2(1) modified (for the financial years 2000-01 to 2004-05) by S.S.I. 2000/424, **arts. 1(2), 8(3)**
- S. 2(1) modified (for the financial year 2002-02 and the three following financial years) by The Electricity Lands and Generators (Rateable Values) (Scotland) Variation Order 2002 (S.S.I. 2002/158), arts. {18}, 19
- C8** S. 2(1)(c) modified (for the financial years 1993-94 and 1994-95) by S.I. 1994/911, **arts. 1(2), 7(1)**
- S. 2(1)(c) modified (for the financial year 1994-95) by S.I. 1994/913, **arts. 1(2), 7(1)**
- S. 2(1)(c) modified (for the financial year 1994-95) by S.I. 1994/2071, **arts. 1(2), 9(1)**
- S. 2(1)(c) modified (for the financial year 1994-95) by S.I. 1994/2073, **arts. 1(2), 8(1)**
- S. 2(1)(c) modified (for the financial year 1994-95) by S.I. 1994/2075, **arts. 1(2), 9(1)**
- S. 2(1)(c) modified (for the financial year 1994-95) by S.I. 1994/2080, **arts. 1(2), 9(1)**
- S. 2(1)(c) modified (for the financial year 1994-95) by S.I. 1994/2081, **arts. 1(2), 9(1)**
- S. 2(1)(c) modified (for the financial year 1995-96) by S.I. 1995/366, **arts. 1, 7(1)**
- S. 2(1)(c) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/369, **arts. 1, 10(1)**
- S. 2(1)(c) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/370, **arts. 1, 10(1)**
- S. 2(1)(c) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/373, **arts. 1, 10(1)**
- S. 2(1)(c) modified (for the financial years 2000-01 to 2004-05) by S.S.I. 2000/85, **arts. 1, 8(1)**
- S. 2(1)(c) modified (for the financial year 2000-01 and the four following financial years) by S.S.I. 2000/86, **arts. 1, 8(1)**
- S. 2(1)(c) modified (for the financial years 2000-01 to 2004-05) by S.S.I. 2000/87, **arts. 1, 7(1)**
- S. 2(1)(c) modified (for the financial year 2000-01 and the four following financial years) by S.S.I. 2000/88, **arts. 13, 15(1)**
- S. 2(1)(c) modified (for the financial year 1999-2000) by S.S.I. 2000/89, **arts. 1(2), 8(1)** (which S.S.I. is revoked by S.S.I. 2000/424, **art. 9**)
- S. 2(1)(c) modified (for the financial year 2000-01 and the four following financial years) by S.S.I. 2000/90, **arts. 1, 9(1)**
- S. 2(1)(c) modified (for the financial year 2000-01 and for any subsequent financial year) by S.S.I. 2000/91, **arts. 1, 8(1)**
- S. 2(1)(c) modified (for the financial year 2000-01 and for each subsequent financial year) by S.S.I. 2000/285, **arts. 1(2), 10(1)**
- S. 2(1)(c) modified (for the financial years 2000-2001 to 2004-05) by S.S.I. 2000/424, **arts. 1(2), 8(1)**
- C9** S. 2(1)(d) modified (for the financial years 1993-94 and 1994-95) by S.I. 1994/911, **arts. 1(2), 7(2)**
- S. 2(1)(d) modified (for the financial year 1994-95) by S.I. 1994/2071, **arts. 1(2), 9(2)**
- S. 2(1)(d) modified (for the financial year 1994-95) by S.I. 1994/2073, **arts. 1(2), 8(2)**
- S. 2(1)(d) modified (for the financial year 1994-95) by S.I. 1994/2075, **arts. 1(2), 9(2)**
- S. 2(1)(d) modified (for the financial year 1994-95) by S.I. 1994/2080, **arts. 1(2), 9(2)**
- S. 2(1)(d) modified (for the financial year 1994-95) by S.I. 1994/2081, **arts. 1(2), 9(2)**
- S. 2(1)(d) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/369, **arts. 1, 10(2)**
- S. 2(1)(d) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/370, **arts. 1, 10(2)**
- S. 2(1)(d) modified (for the financial years 1995-96 to 1999-2000) by S.I. 1995/373, **arts. 1, 10(2)**
- S. 2(1)(d) modified (for the financial years 2000-01 to 2004-05) by S.S.I. 2000/85, **arts. 1, 8(2)**
- S. 2(1)(d) modified (for the financial year 2000-01 and the four following financial years) by S.S.I. 2000/88, **art. 13, 15(2)**



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- S. 2(1)(d) modified (for the financial year 1999-2000) by [S.S.I. 2000/89, arts. 1\(2\), 8\(2\)](#) (which S.S.I. is revoked by [S.S.I. 2000/424, art. 9](#))
- S. 2(1)(d) modified (for the financial year 2000-01 and the four following financial years) by [S.S.I. 2000/90, arts. 1, 9\(2\)](#)
- S. 2(1)(d) modified (for the financial year 2000-01 and for any subsequent financial year) by [S.S.I. 2000/91, arts. 1, 8\(2\)](#)
- S. 2(1)(d) modified (for the financial year 2000-01 and for each subsequent financial year) by [S.S.I. 2000/285, arts. 1\(2\), 10\(2\)](#)
- C10** S. 2(1)(d) modified (for the financial years 2000-01 to 2004-05) by [S.S.I. 2000/424, arts. 1\(2\), 8\(2\)](#)
- S. 2(2)(a) modified (for the financial years 1993-94 and 1994-95) by [S.I. 1994/911, arts. 1\(2\), 7\(4\)](#)
- S. 2(2)(a) modified (for the financial year 1995-96) by [S.I. 1995/366, arts. 1, 7\(3\)](#)
- S. 2(2)(a) modified (for the financial years 1995-96 to 1999-2000) by [S.I. 1995/369, arts. 1, 10\(4\)](#)
- S. 2(2)(a) modified (for the financial years 1995-96 to 1999-2000) by [S.I. 1995/370, arts. 1, 10\(4\)](#)
- S. 2(2)(a) modified (for the financial years 1995-96 to 1999-2000) by [S.I. 1995/373, arts. 1, 10\(4\)](#)
- S. 2(2)(a) modified (for the financial years 1995-96 to 1999-2000) by [S.I. 1995/930, arts. 1, 9\(4\)](#)
- S. 2(2)(a) modified (for the financial years 2000-01 to 2004-05) by [S.S.I. 2000/85, arts. 1, 8\(4\)](#)
- S. 2(2)(a) modified (for the financial year 2000-01 and the four following financial years) by [S.S.I. 2000/86, arts. 1, 8\(3\)](#)
- S. 2(2)(a) modified (for the financial years 2000-01 to 2004-05) by [S.S.I. 2000/87, arts. 1, 7\(3\)](#)
- S. 2(2)(a) modified (for the financial year 2000-01 and the four following financial years) by [S.S.I. 2000/88, arts. 13, 15\(4\)](#)
- S. 2(2)(a) modified (for the financial year 2000-01 and the four following financial years) by [S.S.I. 2000/90, arts. 1, 9\(4\)](#)
- S. 2(2)(a) modified (for the financial year 2000-01 and for any subsequent financial year) by [S.S.I. 2000/91, arts. 1, 8\(4\)](#)
- S. 2(2)(a) modified (for the financial year 2000-01 and for each subsequent financial year) by [S.S.I. 2000/285, arts. 1\(2\), 10\(4\)](#)

#### Marginal Citations

- M2** 1970 c. 4.  
**M3** 1854 c. 91.  
**M4** 1963 c. 12.

### [<sup>F34</sup>A] **Mark in valuation roll for new or improved properties**

- (1) Subsection (2) applies where an assessor—
  - (a) makes or alters an entry in the valuation roll, and
  - (b) the entry as made or altered relates to newly built lands and heritages or improved lands and heritages.
- (2) The assessor must include a mark in the entry to show that it relates to newly built lands and heritages or (as the case may be) improved lands and heritages.
- (3) An entry in the valuation roll relates to newly built lands and heritages if—
  - (a) the entry as made or (as the case may be) altered shows one or more buildings or parts of a building, and
  - (b) none of those buildings or parts of a building—
    - (i) were shown in any entry in the valuation roll or valuation list for the day immediately prior to the day on which the entry or (as the case may be) alteration takes effect, or
    - (ii) would have been shown in such an entry in the valuation roll but for an enactment providing for them not to be entered in the roll.



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- (4) An entry in the valuation roll relates to improved lands and heritages if—
- (a) the entry is altered to show a relevant increase in the rateable value of the lands and heritages to which the entry relates, and
  - (b) the entry as altered does not relate to newly built lands and heritages.
- (5) A “relevant increase” in the rateable value of lands and heritages is an increase—
- (a) which is caused, in whole or in part, by the erection, construction, refurbishment or extension of one or more buildings or parts of a building which form part of the lands and heritages, and
  - (b) none of which is attributable to—
    - (i) the combination, division or reorganisation of lands and heritages which were shown, in whole or in part, in different entries in the valuation roll for the day immediately prior to the day on which the alteration takes effect, or
    - (ii) a change in the way the lands and heritages are being used.
- (6) A mark included in an entry in the valuation roll under subsection (2) must be removed from the entry on the next occasion when the entry is altered by an assessor.
- (7) The Scottish Ministers may by regulations—
- (a) make provision about things that are, or are not, to be treated as a “building” for the purposes of this section,
  - (b) modify the definition of “relevant increase” in subsection (5).
- (8) Before—
- (a) making regulations under subsection (7)(a), or
  - (b) laying a draft of a Scottish statutory instrument containing regulations under subsection (7)(b) before the Scottish Parliament,
- the Scottish Ministers must consult such persons as they consider appropriate.
- (9) Regulations under subsection (7)—
- (a) may make different provision for different purposes,
  - (b) may make incidental, supplementary, consequential, transitional, transitory or saving provision.
- (10) Regulations under—
- (a) subsection (7)(a) are subject to the negative procedure,
  - (b) subsection (7)(b) are subject to the affirmative procedure.
- (11) In subsection (3)(b)(ii), “enactment” includes an Act of the Scottish Parliament and an instrument made under such an Act.]

#### **Textual Amendments**

**F34** S. 2A inserted (5.11.2020 for specified purposes) by [Non-Domestic Rates \(Scotland\) Act 2020 \(asp 4\)](#), ss. 3, 44(2); S.S.I. 2020/327, reg. 2(2)(a)

### **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) [<sup>F35</sup>(1A)] or (3) of this Act [<sup>F36</sup> or upon deleting lands and heritages therefrom

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in pursuance of section 1(2) of the <sup>M5</sup>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 <sup>F37</sup> . . .) <sup>F38</sup>; 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.]

<sup>F39</sup>(2ZA) A notice under subsection (2)—

- (a) must include such information in relation to the rateable value included in the entry to which the notice relates as the Scottish Ministers may specify in regulations,
- (b) may include such other information as the assessor considers appropriate.

(2ZB) The assessor may send a notice under subsection (2) by electronic means if—

- (a) the assessor and the recipient of the notice have, before the notice is sent, agreed in writing that the assessor may send such a notice to the recipient by transmission to an electronic address and in an electronic form specified by the recipient for that purpose, and
- (b) the notice is sent to that address in that form.]

<sup>F40</sup>(2A) <sup>F41</sup>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.]

(2B) <sup>F42</sup>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) <sup>F43</sup>Without prejudice to subsection (2) above, the proprietor, tenant or occupier of lands and heritages <sup>F44</sup>(other than lands and heritages within the class of lands and heritages prescribed in the 2003 Order) which are included in the valuation roll may <sup>F45</sup> . . . 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

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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.]

[<sup>F46</sup>(4A) [<sup>F47</sup>An appeal under subsection (4) above shall be made—

- (a) on the ground that there has been a material change of circumstances since the entry was made, not more than six months after the roll ceases to be in force;
- (b) on the ground that there has been such an error in the entry as is referred to in section 2(1)(f) of this Act, at any time while the roll is in force.]]

(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 [<sup>F48</sup> proposal under section 3ZA(1),] appeal or complaint.

[<sup>F49</sup>(6) Regulations under subsection (2ZA)(a)—

- (a) may make different provision for different purposes,
- (b) may make incidental, supplementary, consequential, transitional, transitory or saving provision.

(7) Regulations under subsection (2ZA)(a) are subject to the negative procedure.]

#### Textual Amendments

- F35** Word in s. 3(1) inserted (19.5.1997) by 1997 c. 29, s. 33(1), **Sch. 3 para. 13(a)**; S.I. 1997/1097, **art. 3(c)**
- F36** Words inserted by Valuation and Rating (Exempted Classes) (Scotland) Act 1976 (c. 64, SIF 103:2), **s. 1(3)**
- F37** Words in s. 3(2) repealed (19.5.1997) by 1997 c. 29, s. 33(2), **Sch. 4**; S.I. 1997/1097, art. 3(d), **Sch. F38**
- Words in s. 3(2) repealed (5.11.2020 for specified purposes, 1.4.2023 in so far as not already in force) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 10(3)(a)**, 44(2); S.S.I. 2020/327, reg. 2(3)(a)(b)
- F39** S. 3(2ZA)(2ZB) inserted (5.11.2020) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 9(a)**, 44(2); S.S.I. 2020/327, **sch.**
- F40** S. 3(2A)(2B) inserted by Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31, SIF 103: 2), **s. 11**
- F41** S. 3(2A) repealed (5.11.2020 for specified purposes, 1.4.2023 in so far as not already in force) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 10(3)(b)**, 44(2); S.S.I. 2020/327, reg. 2(3)(a)(b)
- F42** S. 3(2B) repealed (5.11.2020 for specified purposes, 1.4.2023 in so far as not already in force) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 10(3)(b)**, 44(2); S.S.I. 2020/327, reg. 2(3)(a)(b)
- F43** S. 3(4) repealed (5.11.2020 for specified purposes, 1.4.2023 in so far as not already in force) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 10(3)(b)**, 44(2); S.S.I. 2020/327, reg. 2(3)(a)(b)
- F44** Words in s. 3(4) inserted (retrospective to 1.4.2002) by The Water Undertakings (Rateable Values) (Scotland) Order 2003 (S.S.I. 2003/187), **arts. 1, 8(5)**
- F45** Words in s. 3(2) repealed (19.5.1997) by 1997 c. 29, s. 33(1), **Sch. 3 para. 13(b)**; S.I. 1997/1097, **art. 3(c)**
- F46** S. 3(4A) inserted (19.5.1997) by 1997 c. 29, s. 33(1), **Sch. 3 para. 13(c)**; S.I. 1997/1097, **art. 3(c)**
- F47** S. 3(4A) repealed (5.11.2020 for specified purposes, 1.4.2023 in so far as not already in force) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 10(3)(b)**, 44(2); S.S.I. 2020/327, reg. 2(3)(a)(b)

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- F48** Words in s. 3(5) inserted (5.11.2020 for specified purposes, 1.4.2023 in so far as not already in force) by [Non-Domestic Rates \(Scotland\) Act 2020 \(asp 4\)](#), **ss. 10(3)(c)**, 44(2); S.S.I. 2020/327, reg. 2(3)(a)(b)
- F49** S. 3(6)(7) inserted (5.11.2020) by [Non-Domestic Rates \(Scotland\) Act 2020 \(asp 4\)](#), **ss. 9(b)**, 44(2); S.S.I. 2020/327, sch.

#### **Modifications etc. (not altering text)**

- C11** S. 3 extended by [S.I. 1983/120](#), **art. 5** and 1983/534, art. 4
- C12** 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**
- C13** S. 3 extended (6.3.1992) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 72(8), **Sch. 5 para. 11** (with s. 118(1)(2)(4)).
- C14** S. 3(1) amended (1.4.2000) by [1997 c. 29](#), **s. 6(3)**; [S.I. 1998/2329](#), **art. 3**
- C15** S. 3(2) modified (for the financial year 1994-95) by [S.I. 1994/2068](#), **arts. 1(2)**, 8(4)  
 S. 3(2) modified (for the financial year 1994-95) by [S.I. 1994/2071](#), **arts. 1(2)**, 9(4)  
 S. 3(2) modified (for the financial year 1994-95) by [S.I. 1994/2073](#), **arts. 1(2)**, 8(4)  
 S. 3(2) modified (for the financial year 1994-95) by [S.I. 1994/2074](#), **arts. 1(2)**, 9(4)  
 S. 3(2) modified (for the financial year 1994-95) by [S.I. 1994/2075](#), **arts. 1(2)**, 9(4)  
 S. 3(2) modified (for the financial year 1994-95) by [S.I. 1994/2080](#), **arts. 1(2)**, 9(4)  
 S. 3(2) modified (for the financial year 1994-95) by [S.I. 1994/2081](#), **arts. 1(2)**, 9(4)  
 S. 3(2) modified (for the financial year 1999-2000) by [S.S.I. 2000/89](#), **arts. 1(2)**, 8(4) (which was revoked by [S.S.I. 2000/424](#), **art. 9**)  
 S. 3(2) modified (for the financial years 2000-2001 to 2004-2005) by [S.S.I. 2000/424](#), **arts. 1(2)**, 8(4)
- C16** S. 3(3) amended by [Rating \(Caravan Sites\) Act 1976 \(c. 15, SIF 103:2\)](#), **s. 4(1)**
- C17** S. 3(4) modified (for the financial years 1993-94 and 1994-95) by [S.I. 1994/911](#), **arts. 1(2)**, 7(5)  
 S. 3(4) modified (for the financial year 1994-95) by [S.I. 1994/2068](#), **arts. 1(2)**, 8(5)  
 S. 3(4) modified (for the financial years 2000-01 to 2004-05) by [S.S.I. 2000/85](#), **arts. 1**, 8(5)  
 S. 3(4) modified (for the financial year 1994-95) by [S.I. 1994/2071](#), **arts. 1(2)**, 9(5)  
 S. 3(4) modified (for the financial year 1994-95) by [S.I. 1994/2073](#), **arts. 1(2)**, 8(5)  
 S. 3(4) modified (for the financial year 1994-95) by [S.I. 1994/2074](#), **arts. 1(2)**, 8(5)  
 S. 3(4) modified (for the financial year 1994-95) by [S.I. 1994/2075](#), **arts. 1(2)**, 9(5)  
 S. 3(4) modified (for the financial years 1995-96 to 1999-2000) by [S.I. 1995/369](#), **arts. 1**, 10(5)  
 S. 3(4) modified (for the financial years 1995-96 to 1999-2000) by [S.I. 1995/370](#), **arts. 1**, 10(5)  
 S. 3(4) modified (for the financial years 1995-96 to 1999-2000) by [S.I. 1995/373](#), **arts. 1**, 10(5)  
 S. 3(4) modified (for the financial year 2000-01 and for any subsequent financial year) by [S.S.I. 2000/91](#), **arts. 1**, 8(5)  
 S. 3(4) modified (for the financial year 2000-01 and the four following financial years) by [S.S.I. 2000/90](#), **arts. 1**, 9(5)  
 S. 3(4) modified (for the financial year 2000-01 and for each subsequent financial year) by [S.S.I. 2000/285](#), **arts. 1(2)**, 10(1)  
 S. 3(4) modified (for the financial year 1994-95) by [S.I. 1994/2080](#), **arts. 1(2)**, 9(5)  
 S. 3(4) modified (for the financial year 1994-95) by [S.I. 1994/2081](#), **arts. 1(2)**, 9(5)  
 S. 3(4) modified (for the financial year 1999-2000) by [S.S.I. 2000/89](#), **arts. 1(2)**, 8(5) (which was revoked by [S.S.I. 2000/424](#), **art. 9**)  
 S. 3(4) modified (for the financial years 2000-2001 to 2004-2005) by [S.S.I. 2000/424](#), **arts. 1(2)**, 8(5)  
 S. 3(4) modified (for the financial year 2000-01 and the four following financial years) by [S.S.I. 2000/88](#), **arts. 13**, 15(5)

#### **Marginal Citations**

- M5** 1976 c. 64.

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### **[<sup>F50</sup>3ZA Proposal to alter entry in valuation roll**

- (1) The proprietor, tenant or occupier of lands and heritages may make a proposal to the assessor who has the function of valuing the lands and heritages to alter the entry for those lands and heritages in the valuation roll in accordance with this section.
- (2) A proposal may be made in relation to an entry—
  - (a) where the proprietor, tenant or occupier receives a notice under section 3(2) in relation to the entry, other than a notice sent following an alteration to the valuation roll under—
    - (i) section 2(1A) as a result of a proposal or appeal made by the proprietor, tenant or (as the case may be) occupier, or
    - (ii) section 2(3) as a result of an agreement between the proprietor, tenant or (as the case may be) occupier and the assessor,
  - (b) where a person becomes the proprietor, tenant or occupier of the lands and heritages to which the entry relates,
  - (c) on the ground that, since the entry was made, there has been a material change of circumstances,
  - (d) on the ground that there is an error in the entry of the type referred to in section 2(1)(f).
- (3) A person may not make a proposal in pursuance of subsection (2)(a) where—
  - (a) the notice under section 3(2) relates to an entry included in the valuation roll when it was made up under section 1(1), and
  - (b) the details included in the entry are in accordance with an agreement in writing between that person and the assessor as to the details to be included in the entry.
- (4) A proposal may be made in pursuance of subsection (2)(b) whether or not any previous proprietor, tenant or occupier of the lands and heritages—
  - (a) reached an agreement with the assessor in relation to the entry,
  - (b) made a proposal to the assessor in relation to the entry,
  - (c) appealed to the valuation appeal committee in relation to the entry.
- (5) A proposal must—
  - (a) be made in writing,
  - (b) set out how the person making the proposal wants the assessor to alter the entry.
- (6) The assessor may decide—
  - (a) to alter the entry in accordance with—
    - (i) the proposal, or
    - (ii) an agreement in writing between the assessor and the person who made the proposal reached after the proposal was made,
  - (b) to alter the entry other than in accordance with the proposal or such an agreement (including by either increasing or decreasing the rateable value shown in the entry),
  - (c) not to alter the entry.
- (7) The Scottish Ministers may by regulations make provision for or about—
  - (a) the period within which a proposal may be made,
  - (b) the form in which a proposal is to be made,

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- (c) information to be included in, and documents to be submitted with, a proposal,
  - (d) notices to be sent by an assessor to the person who made the proposal or any other person with an interest in the lands and heritages to which the proposal relates,
  - (e) fees payable in connection with a proposal (including provision about circumstances in which a fee may be repaid),
  - (f) the day from which an alteration made to an entry in the valuation roll following a decision under subsection (6)(a) or (b) is to have effect,
  - (g) such other matters in connection with the making of a proposal as the Scottish Ministers consider appropriate.
- (8) Before laying a draft of a Scottish statutory instrument containing regulations under subsection (7)(e) before the Scottish Parliament, the Scottish Ministers must consult—
- (a) such person or persons as appear to the Scottish Ministers to represent the interests of—
    - (i) local authorities,
    - (ii) assessors,
    - (iii) the business sector, and
    - (iv) other ratepayers,
 as the Scottish Ministers consider appropriate,
  - (b) such other persons as they consider appropriate.
- (9) Regulations under subsection (7)—
- (a) may make different provision for different purposes,
  - (b) may make incidental, supplementary, consequential, transitional, transitory or saving provision.
- (10) Regulations under subsection (7) are subject to—
- (a) the affirmative procedure, if they make provision under subsection (7)(e),
  - (b) otherwise, the negative procedure.
- (11) In this section and section 3ZB, “proposal” means a proposal made under subsection (1).]

#### Textual Amendments

**F50** Ss. 3ZA, 3ZB inserted (5.11.2020 for specified purposes) by [Non-Domestic Rates \(Scotland\) Act 2020](#) (asp 4), **ss. 10(4), 44(2)**; S.S.I. 2020/327, reg. 2(3)(a)

#### [<sup>F50</sup>3ZB Appeal to valuation appeal committee

- (1) A person who is the proprietor, tenant or occupier of lands and heritages may appeal to the valuation appeal committee—
- (a) against a decision of the assessor, in relation to a proposal made by the person, under section 3ZA(6)(b) or (c),
  - (b) if—
    - (i) the person has made a proposal in relation to the entry,
    - (ii) the period set out in regulations under subsection (7)(a) for an appeal to be made has begun, and
    - (iii) the assessor has not made a decision under section 3ZA(6).

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- (2) An appeal under subsection (1)(b) is to be treated as if it were an appeal against a decision under section 3ZA(6)(c).
- (3) An appeal under subsection (1)—
  - (a) must be made within the period set out in regulations under subsection (7)(a) (and the valuation appeal committee may not allow it to be made after the end of that period),
  - (b) may be withdrawn only with the permission of the valuation appeal committee (whether or not the appellant and the assessor have reached an agreement as to the alteration of the entry to which the appeal relates).
- (4) On an appeal under subsection (1), the valuation appeal committee—
  - (a) is to decide what alterations (if any) the assessor is to make to the entry,
  - (b) may (in particular) decide that the rateable value shown in the entry is to be either increased or decreased.
- (5) Subsection (6) applies where—
  - (a) an appeal under subsection (1) relates to a proposal made in pursuance of section 3ZA(2)(c), and
  - (b) it is proved that there has been a change of circumstance which has materially reduced the extent to which beneficial occupation of the lands and heritages to which the appeal relates can be enjoyed.
- (6) The valuation appeal committee may decide that the entry is to be altered even if it is not proved that the change of circumstances has affected the value of the lands and heritages to any specific extent.
- (7) The Scottish Ministers may by regulations make provision for or about—
  - (a) the period within which an appeal under subsection (1) is to be made,
  - (b) information to be included in, and documents to be submitted with, such an appeal,
  - (c) circumstances in which such an appeal may be made only with the permission of the valuation appeal committee,
  - (d) fees payable in connection with such an appeal (including provision about circumstances in which a fee may be repaid),
  - (e) the procedure to be followed in such an appeal (including evidence which may be led),
  - (f) the period within which such an appeal is to be disposed of,
  - (g) such other matters in connection with such appeals as the Scottish Ministers consider appropriate.
- (8) Before laying a draft of a Scottish statutory instrument containing regulations under subsection (7)(d) before the Scottish Parliament, the Scottish Ministers must consult—
  - (a) such person or persons as appear to the Scottish Ministers to represent the interests of—
    - (i) local authorities,
    - (ii) assessors,
    - (iii) the business sector, and
    - (iv) other ratepayers,as the Scottish Ministers consider appropriate,
  - (b) such other persons as they consider appropriate.



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- (9) Regulations under subsection (7)—
  - (a) may make different provision for different purposes,
  - (b) may make incidental, supplementary, consequential, transitional, transitory or saving provision.
- (10) Regulations under subsection (7) are subject to—
  - (a) the affirmative procedure, if they make provision under subsection (7)(d),
  - (b) otherwise, the negative procedure.]

**Textual Amendments**

**F50** Ss. 3ZA, 3ZB inserted (5.11.2020 for specified purposes) by [Non-Domestic Rates \(Scotland\) Act 2020](#) (asp 4), [ss. 10\(4\), 44\(2\)](#); S.S.I. 2020/327, reg. 2(3)(a)

[<sup>F51</sup>**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**

**F51** S. 3A inserted (19.5.1997) by [1997 c. 29, s. 33\(1\)](#), [Sch. 3 para. 14](#); S.I. 1997/1097, [art. 3\(c\)](#)

<sup>F52</sup>**4** .....

**Textual Amendments**

**F52** S. 4 repealed (1.4.1996) by [1994 c. 39, ss. 7\(2\), 29\(1\)\(b\), 180\(2\)](#), [Sch. 14](#) (with [s. 128\(2\)](#)); S.I. 1996/323, [art. 4\(1\)\(d\)](#), [Sch. 2](#)

<sup>F53</sup>**5** .....

**Textual Amendments**

**F53** S. 5 repealed (19.5.1997) by [1997 c. 29, s. 33\(2\)](#), [Sch. 4](#); S.I. 1997/1097, [art. 3\(d\)](#), [Sch.](#)

[<sup>F54</sup>**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 <sup>F55</sup>(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—

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

[<sup>F56</sup>and, for the purposes of this subsection, “class or description” of lands and heritages includes lands and heritages, or classes of lands and heritages, falling within such geographical area as may be prescribed.]

<sup>F57</sup>(1A) .....

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.
- (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.

[<sup>F58</sup>(5A) An order under this section may provide that the assessor for any specified valuation area shall carry out such functions in relation to the operation of a formula as may be specified in the order, notwithstanding that such functions may include the valuation of lands and heritages in another valuation area.]

- (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.

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<sup>F59</sup>(8) .....

#### Textual Amendments

- F54** S. 6 substituted by [Local Government \(Scotland\) Act 1978 \(c. 4, SIF 81:2\)](#), **s. 1**
- F55** S. 6(1) substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1\)](#), s. 137, **Sch. 12 Pt. II para. 11**
- F56** Words in s. 6(1) inserted (6.3.1992) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(1), **Sch. 13 para. 42** (with [s. 118\(1\)\(2\)\(4\)](#)).
- F57** S. 6(1A) repealed (1.4.1996) by [1994 c. 39](#), s. 180(2), **Sch. 14** (with [s. 128\(2\)](#)); S.I. 1996/323, art. 4(1) (d), **Sch. 2**
- F58** S. 6(5A) inserted (4.1.1995) by [1994 c. 39](#), **s. 160** (with [s. 128\(2\)](#)); S.I. 1994/3150, **art. 3(b)**
- F59** S. 6(8) repealed (27.7.2000) by [S.I. 2000/2040](#), art. 2, **Sch. Pt. I para. 7**, Pt. III (with art. 3)

**Status:**

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**Changes to legislation:**

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