



Local Government (Scotland) Act 1975

1975 CHAPTER 30

PART I

FINANCE

Valuation

^{F1}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 ^{F2}(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]

[^{F3}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.]

^{F4}(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—

Changes to legislation: There are currently no known outstanding effects for the Local Government (Scotland) Act 1975, Section 6. (See end of Document for details)

- (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.
- [^{F5}(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.
- ^{F6}(8)

Textual Amendments

- F1** S. 6 substituted by [Local Government \(Scotland\) Act 1978 \(c. 4, SIF 81:2\)](#), s. 1
- F2** S. 6(1) substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1\)](#), s. 137, **Sch. 12 Pt. II para. 11**
- F3** 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)).
- F4** 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**
- F5** S. 6(5A) inserted (4.1.1995) by [1994 c. 39](#), s. 160 (with s. 128(2)); S.I. 1994/3150, art. 3(b)
- F6** S. 6(8) repealed (27.7.2000) by [S.I. 2000/2040](#), art. 2, **Sch. Pt. I para. 7**, Pt. III (with art. 3)

Changes to legislation:

There are currently no known outstanding effects for the Local Government (Scotland) Act 1975, Section 6.