



Local Government and Planning (Scotland) Act 1982

1982 CHAPTER 43

PART I

VALUATION AND RATING ETC

1 Proposals for reductions in local authorities' rates

In section 5 of the Local Government (Scotland) Act 1966 (which among other things provides that an element of rate support grant payable to a local authority may be reduced where the Secretary of State is satisfied that the total estimated expenses of the authority are excessive and unreasonable)—

- (a) in subsection (1)—
 - (i) for the word "If", where it occurs for the first time, there shall be substituted the words " Subject to subsections (1A)(b) and (3) below, if "; and
 - (ii) the words " ; and if the report is approved by a resolution of the Commons House of Parliament the Secretary of State may reduce the element of the grant accordingly " shall cease to have effect;
- (b) at the end of subsection (1A) there shall be added the words " ; and different such categories may be left out of account according to whether the proposed reduction under this section is of a rate or of the amount of an element of rate support grant. "; and
- (c) after subsection (2) there shall be inserted the following subsections—
 - “(3) Where the Secretary of State is satisfied as is mentioned in paragraph (c) of subsection (1), as read with subsection (1A), above, he may in his report under the said subsection (1), instead of or in addition to proposing a reduction in the amount of an element of rate support grant, propose a reduction in the rate determined by the local authority; and the provisions of the said subsection (1) shall apply to the amount of, reasons for and representations with respect to, the

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proposed reduction in rate as they apply to a proposed reduction in the amount of such element.

- (4) If a report under subsection (1) above is approved by the Commons House of Parliament and contains a proposal—
- (a) to reduce an element of rate support grant, the Secretary of State may reduce that element by an amount not exceeding the amount of the reduction proposed ;
 - (b) that there should be a reduction in the rate determined by the authority to which the report relates, the authority shall forthwith determine under this paragraph a new rate less, by the proposed reduction in the rate or by such smaller amount as the Secretary of State may agree, than the rate determined by them under section 108 of the Local Government (Scotland) Act 1973:

Provided that where, for any reason whatsoever, by the twenty-eighth day after the approval under this section of a report an authority have not made a determination required, in relation to that report, by paragraph (b) above the authority shall be deemed to have determined on that day a rate under the paragraph such that the reduction proposed under subsection (3) above by the Secretary of State is effected.

- (5) If an authority determine a rate under paragraph (b) of subsection (4) above, or are deemed by virtue of the proviso to that subsection to have determined such a rate, that rate and not the rate determined under the said section 108 shall be their regional, general or district rate, as the case may be, for the financial year and shall be levied (and the rights and liabilities of ratepayers shall be construed) accordingly.
- (6) The Secretary of State may by order under this subsection repeal or amend any enactment (including this Act) in so far as that enactment relates to the determination, levy or payment of a regional, general or district rate and such determination, levy or payment is affected by a determination (or deemed determination) under paragraph (b) of subsection (4) above.
- (7) An order made under subsection (6) above shall have no effect until approved by resolution of each House of Parliament.
- (8) A reference in this Act (except this section) and in any other enactment (except subsection (1) of the said section 108) whether passed before or after the passing of this Act, to such rates as are determined under the said section 108 shall be construed as including a reference to such rates as are determined, or are deemed to have been determined, under paragraph (b) of subsection (4) above.
- (9) Section 19 of the Local Government (Miscellaneous Provisions) (Scotland) Act 1981 (which among other things empowers the Secretary of State to make certain estimates where a local authority fail to supply him timeously with information) shall apply for the purposes of such of the Secretary of State's functions under this section as do not relate to rate support grants as it applies for the purposes of those which do.”

2 Prohibition of using sums from loans fund to offset effect of determination of new rate

- (1) A local authority who determine, or are deemed to have determined, or anticipate that they will be required to determine, a rate under section 5 (4)(b) of the Local Government (Scotland) Act 1966 shall neither wholly nor partially offset the difference between that rate and the rate determined by them under section 108 of the 1973 Act with sums advanced from their loans fund:

Provided that such offsetting may nevertheless be permitted by the Secretary of State in any case on such terms and conditions as he considers appropriate.

- (2) If the Secretary of State is of the opinion that subsection (1) above, or any term or condition imposed under the proviso thereto, has been contravened the local authority shall, on such opinion being intimated to them, reimburse their loans fund forthwith or within such time as the Secretary of State may allow.
- (3) In subsections (1) and (2) above, "loans fund" means the loans fund established under Schedule 3 to the Local Government (Scotland) Act 1975.

3 Redetermination of estimated aggregate amount of rate support grants

For subsection (1) of section 4 of the Local Government (Scotland) Act 1966 (which among other things empowers the Secretary of State to increase the amount fixed by a rate support grant order if he is satisfied that the relevant expenditure of local authorities has been, or is likely to be, substantially increased by an increase in prices, costs or remuneration) there shall be substituted the following subsection—

“(1) The Secretary of State may, at any time after the estimated aggregate amount of the rate support grants has been fixed for any year, redetermine, under section 2(2) of this Act, that amount for that year.”.

4 Rating of plant and machinery

- (1) For the purpose of exempting from, or including in, any assessment or rate a class or classes of machinery, machines or plant, the Secretary of State may, in the definition of "lands and heritages" in section 42 of the Lands Valuation (Scotland) Act 1854, amend by order that proviso which relates to the construction of the expression "machinery fixed or attached"; and without prejudice to the generality of the foregoing provisions of this subsection, such amendment may be as regards—
- (a) any plant fixed or attached to the lands and heritages; and
 - (b) any building which is an integral part of such plant.
- (2) An order under subsection (1) above shall have no effect until approved by resolution of each House of Parliament.

5 Valuation of and reduction and remission of rates payable in respect of communal accommodation for single people

- (1) In section 4 of the Local Government (Financial Provisions etc.) (Scotland) Act 1962 (which provides for reduction and remission of rates payable by charitable and other organisations)—
- (a) in subsection (2)—
 - (i) after paragraph (b) there shall be inserted the words—

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“; or

(c) are within any such category as the Secretary of State may by order specify, being a category of lands and heritages which are not used for profit-making purposes, which are wholly or mainly used as residential accommodation for persons living separately from any family and in which certain facilities are shared by those persons,”;

(ii) after the words " described in " there shall be inserted the word "—
(i) " ; and

(iii) after the words " one-half" there shall be inserted the following sub-paragraph—

“(ii) paragraph (c) of this subsection shall not exceed such fraction (and different fractions may be specified for different cases) as the Secretary of State may by the said order specify,”;

(b) in subsection (5)(a), for the words " or (b)" there shall be substituted the words " (b) or (c) "; and

(c) at the end there shall be added the following subsection—

“(12) An order under subsection (2)(c) of this section shall have no effect until approved by resolution of each House of Parliament.”.

(2) Where the Secretary of State has power under paragraph (c) of section 4(2) of the said Act of 1962 (the which paragraph is inserted by subsection (1) above) to specify a category of lands and heritages he may instead or in addition prescribe a method whereby the values of, or of certain of, those lands and heritages are, for the purpose of making up any valuation roll, to be ascertained.

(3) Prescription under subsection (2) above shall be by order made by statutory instrument; and such order shall have no effect until approved by resolution of each House of Parliament.