



Local Government etc. (Scotland) Act 1994

1994 CHAPTER 39

PART I

LOCAL GOVERNMENT REORGANISATION

CHAPTER 5

FINANCE

Transitional provisions

24 Transitional provisions: finance.

After section 94 of the 1992 Act insert—

“94A Transitional provisions.

- (1) The Secretary of State may, after consulting such associations of local authorities as appear to him to be appropriate, specify in a report, as regards the financial year 1996-97 and any local authority, the amount which in his opinion should be used as the basis of comparison for the purposes of paragraph 1(1) of Schedule 7 to this Act.
- (2) A report under this section—
 - (a) shall contain such explanation as the Secretary of State considers desirable of the calculation by him of the amount mentioned in subsection (1) above; and
 - (b) shall be laid before the House of Commons.

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- (3) A report under this section may relate to two or more authorities and may be amended by a subsequent report under this section.
- (4) If a report under this section is approved by resolution of the House of Commons, paragraph 1(1) of Schedule 7 to this Act shall have effect, as regards the financial year 1996-97 and any authority to which the report relates, as if the amount mentioned in subsection (1) above were the basis of comparison there referred to.
- (5) This section shall not apply in relation to Orkney Islands, Shetland Islands and Western Isles.”.

25 Financing of new authorities prior to 1st April 1996.

- (1) The Secretary of State may with the consent of the Treasury make grants of such amounts, and subject to such conditions, to local authorities as he considers appropriate.
- (2) A local authority may with the consent of the Secretary of State (who shall in turn seek the consent of the Treasury) borrow by way of temporary loan or overdraft from a bank or otherwise any sums which they may temporarily require for the purpose of defraying expenses (including the payment of sums due by them to meet the expenses of other authorities) pending the receipt of revenues receivable by them after 1st April 1996.
- (3) Grants made under this section shall be made out of money provided by Parliament.
- (4) In this section “local authority” means any of the local authorities the members of which are to be elected, in accordance with section 5 of this Act, on 6th April 1995.

Valuation and rating

26 Valuation lists.

- (1) Subject to the provisions of this section, the local assessor for each new local authority area shall compile for the council for that area, from the existing valuation lists, a valuation list as at 1st April 1996.
- (2) The provisions of section 84 of the 1992 Act (compilation and maintenance of valuation lists) shall apply, with any necessary modifications, to a valuation list compiled under subsection (1) above as they apply to a valuation list compiled under that section.
- (3) As soon as reasonably practicable after compiling a valuation list under subsection (1) above, the local assessor shall send a copy of the list to the council for whose area the list was compiled; and the council shall, as soon as reasonably practicable, deposit it at their principal office.
- (4) Subsection (1) above does not apply to the local assessors for the councils of the Borders, Dumfries and Galloway, Fife, Highland, Orkney Islands, Shetland Islands or Western Isles.
- (5) In this section—

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“existing valuation lists” means the lists maintained under the said section 84 of the 1992 Act on the day on which this section comes into force in relation to the area of any regional council whose area includes any part of the area of the new authority; and

“valuation list” has the same meaning as in the 1992 Act.

- (6) A local assessor shall compile a list under this section by extrapolating from the existing valuation lists and, accordingly, except to the extent that valuation may be required to be carried out under any provision of the 1992 Act, shall not carry out any valuation of property for the purposes of a list compiled under this section.

27 Valuation areas and authorities and appointment of assessors etc.

- (1) Each local authority area shall be a valuation area, and the council of each area shall be the valuation authority for that area; and on and after 1st April 1996 the valuation authorities constituted under this section shall have and exercise in relation to valuation the powers exercisable by valuation authorities immediately prior to that date.
- (2) Every valuation authority shall, in accordance with the provisions of this section, appoint an assessor and such number of depute assessors as the authority may consider necessary for the purposes of the Valuation Acts; and any assessor or depute assessor appointed under the 1973 Act by a regional or islands council and holding office immediately before 1st April 1996 shall cease to hold office on that date.
- (3) The Secretary of State shall by order prescribe the qualifications required to be possessed by any person appointed to the office of assessor or depute assessor and, except as otherwise provided in such an order, a person shall not be appointed as assessor or depute assessor unless he possesses the qualifications so prescribed.
- (4) A depute assessor appointed under this section shall have and may exercise all the functions of an assessor so appointed.
- (5) An assessor or depute assessor appointed under this section shall hold office on such reasonable terms and conditions, including conditions as to remuneration, as the authority appointing him think fit.
- (6) An assessor or depute assessor appointed under this section shall hold office during the pleasure of the valuation authority but shall not be removed from office (or required to resign as an alternative thereto) except—
- (a) by a resolution of the authority passed by not less than two-thirds of the members present at a meeting of the authority the notice of which specifies as an item of business the consideration of the removal from office of the assessor or his being required to resign; and
 - (b) with the consent of the Secretary of State,
- and before deciding whether or not to give such consent the Secretary of State shall give the authority and the assessor an opportunity of being heard by a person appointed by the Secretary of State.

[^{F1}(6A) The Scottish Ministers may, if lands and heritages specified in an order made under section 6A(1)(aa) of the Valuation and Rating (Scotland) Act 1956 (c. 60) (power of Scottish Ministers to combine lands and heritages) are situated in more than one valuation area, provide, by order, that an assessor appointed by a valuation authority is to—

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- (a) value those lands and heritages; and
 - (b) if the order under that section of that Act so requires, apportion their rateable value in the manner set out in the order.
- (6B) An order under subsection (6A) above may include such incidental, consequential and supplemental provision as the Scottish Ministers consider necessary or expedient for bringing the order into operation and for giving full effect thereto.
- (6C) Without prejudice to the generality of subsections (6A) and (6B) above, an order under subsection (6A) above may provide—
- (a) that the assessor to whom the order relates is, for the purposes of giving effect to the order, to have such powers in relation to each valuation area in which there is situated lands and heritages to be valued in pursuance of the order as he has in relation to the area of the valuation authority which appointed him; and
 - (b) that [^{F2}the First-tier Tribunal for Scotland] may hear and determine appeals and complaints under the Valuation Acts in relation to the assessment of the lands and heritages to be valued in pursuance of the order.
- (6D) Before making an order under subsection (6A) above, the Scottish Ministers shall consult such associations of local authorities and such other persons as they think appropriate.]
- (7) If it appears to the Secretary of State that any functions, or any functions in any area, of two or more valuation authorities should be discharged jointly by those authorities, he may by order establish a joint board in accordance with this section.
- (8) An order under [^{F3}subsection (7) above] shall delegate to the joint board such of the functions of the valuation authorities concerned under the Valuation Acts as may be specified in the order and may include such incidental, consequential and supplemental provision as the Secretary of State considers necessary or expedient for bringing the order into operation and for giving full effect thereto.
- (9) Without prejudice to the generality of subsection (8) above, an order under [^{F4}subsection (7) above] may include provision with respect to—
- (a) the constitution and proceedings of the joint board;
 - (b) matters relating to the membership of the joint board;
 - (c) the transfer to the joint board of any property, rights and liabilities of the authorities concerned;
 - (d) the transfer to the joint board of any staff of the authorities concerned;
 - (e) the supply of services or facilities by the authorities concerned to the joint board; and
 - (f) the dissolution of the joint board,
- and may, without prejudice to the generality of paragraphs (a) to (f) above, apply (with or without modifications) any of the provisions of Part V of the 1973 Act to a joint board established under [^{F5}subsection (7) above] as those provisions apply to a joint committee.
- (10) A joint board established under [^{F6}subsection (7) above] shall be a body corporate and shall have a common seal.
- (11) An order under this section shall be made by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament.

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- (12) Any reference in any enactment to a valuation authority shall, where any function to which that enactment relates is for the time being exercised by a joint board established under this section, include any such joint board.

Textual Amendments

- F1** S. 27(6A)-(6D) inserted (1.4.2003) by Local Government in Scotland Act 2003 (asp 1), **ss. 32(2)(a)**, 62(2); S.S.I. 2003/134, **art. 2(1)**, Sch.
- F2** Words in s. 27(6C)(b) substituted (1.4.2023) by The First-tier Tribunal for Scotland (Transfer of Functions of Valuation Appeals Committees) Regulations 2023 (S.S.I. 2023/45), reg. 1(2), **sch. 2 para. 10(2)** (with sch. 1 paras. 1-4, 13-20)
- F3** Words in s. 27(8) substituted (1.4.2003) by Local Government in Scotland Act 2003 (asp 1), **ss. 32(2)(b)**, 62(2); S.S.I. 2003/134, **art. 2(1)**, Sch.
- F4** Words in s. 27(9) substituted (1.4.2003) by Local Government in Scotland Act 2003 (asp 1), **ss. 32(2)(b)**, 62(2); S.S.I. 2003/134, **art. 2(1)**, Sch.
- F5** Words in s. 27(9) substituted (1.4.2003) by Local Government in Scotland Act 2003 (asp 1), **ss. 32(2)(b)**, 62(2); S.S.I. 2003/134, **art. 2(1)**, Sch.
- F6** Words in s. 27(10) substituted (1.4.2003) by Local Government in Scotland Act 2003 (asp 1), **ss. 32(2)(b)**, 62(2); S.S.I. 2003/134, **art. 2(1)**, Sch.

28 Valuation rolls.

- (1) Subject to the provisions of this section, the assessor for each valuation area shall make up for the valuation authority for that area, from the existing valuation rolls, a valuation roll as at 1st April 1996.
- (2) Subsection (1) above does not apply to the assessors for the councils of the Borders, Dumfries and Galloway, Fife, Highland, Orkney Islands, Shetland Islands or Western Isles.
- (3) In this section “existing valuation rolls” means the rolls made up under subsection (1) of section 1 of the 1975 Act (valuation roll and revaluation) and in force by virtue of subsection (2) of that section on the day on which this section comes into force in relation to the area of any existing valuation authority whose area includes any part of the area of the new valuation authority.
- (4) Valuation rolls made up under this section shall be made up in the form prescribed for the purposes of section 1 of the 1975 Act; and subsections (4) and (5) of that section shall apply to such rolls as they apply to valuation rolls made up under subsection (1) of that section.
- (5) An assessor shall make up a valuation roll under this section by extrapolating from the existing valuation rolls, and accordingly, except to the extent that alteration of the valuation roll may be required to be carried out under section 2 of the 1975 Act (alteration to valuation roll in force), shall not make any alteration of the entries in the roll for the purposes of a roll made up under this section.

29 Valuation appeal panels and committees.

- (1) [^{F7}between 1st April 1996 and 31st March 2023]—
- (a) valuation appeal panels and valuation appeal committees shall be constituted for each valuation area, in accordance with the provisions of this section and

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with regulations made by the Secretary of State, for the purpose of hearing and determining appeals and complaints—

- (i) under the Valuation Acts; and
 - (ii) under sections 81(1) and 87(6) of the 1992 Act (council tax appeals);
- and
- (b) every local valuation panel and valuation appeal committee constituted under section 4 of the 1975 Act shall cease to exist, and that section shall cease to have effect.

[^{F8}(1A) With effect from 1st April 2023 the First-tier Tribunal for Scotland must hear and determine the appeals and complaints specified in subsection (1)(a)(i) and (ii).]

(2) A valuation appeal committee shall consist of members of a valuation appeal panel, and members of such a panel shall be appointed by the sheriff principal after such consultation as he thinks fit.

(3) Regulations under this section may make provision—

- (a) for one valuation appeal panel to be appointed to serve two or more valuation areas;
- (b) as to—
 - (i) the qualifications of members of a valuation appeal panel, and of any secretary or assistant secretary to be appointed to such a panel;
 - (ii) the maximum and minimum number of members of any such panel; and
 - (iii) the termination of the appointment of such members;
- (c) with respect to the appointment of—
 - (i) one of those members as chairman of the panel;
 - (ii) such number of deputy chairmen as the sheriff principal considers appropriate; and
 - (iii) a secretary and, if the sheriff principal considers it necessary, an assistant secretary or assistant secretaries of the panel;
- (d) as to—
 - (i) the number of valuation appeal committees to be formed from a valuation appeal panel;
 - (ii) the maximum and minimum number of members of such a committee; and
 - (iii) the manner in which members of a valuation appeal committee are to be selected from a valuation appeal panel;
- (e) as to the terms and conditions of employment (including remuneration and allowances) of any secretary or assistant secretary of a valuation appeal panel;
- (f) as to the payment to members of a valuation appeal panel and a valuation appeal committee of such allowances as the Secretary of State may determine;
- (g) as to the defraying of any expenses incurred by a valuation appeal panel or committee; and
- (h) for any other matter which appears to the Secretary of State to be necessary, expedient or appropriate for the purpose of the administration of valuation appeal panels and committees,

and regulations under this section may make different provision in respect of different valuation appeal areas or different valuation panels.

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- (4) All members of a valuation appeal panel shall reside or be engaged in business or be employed in the valuation area or areas for which the panel is responsible; 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.
- (5) A valuation authority may pay reasonable subscriptions, whether annually or otherwise, to the funds of any association of members or officers of valuation appeal 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.
- [^{F9}(6) The provisions of the Valuation Acts with regard to appeals and complaints apply, with any necessary modifications—
- (i) between 1st April 1996 and 31st March 2023 to a committee constituted under this section in the same manner as they applied before 1st April 1996 to a committee constituted under the 1975 Act, and
 - (ii) from 1st April 2023 to the First-tier Tribunal for Scotland in the same manner as they applied before that date to a committee constituted under this section.]
- (7) Where the area served by a valuation appeal panel is situated in more than one sheriffdom, its members shall be appointed by the sheriff principal for such one of those sheriffdoms as the Secretary of State may direct.
- (8) Regulations under this section shall be made by statutory instrument which shall be subject to annulment in pursuance of a resolution of either House of Parliament.

Textual Amendments

- F7** Words in s. 29(1) substituted (1.4.2023) by [The First-tier Tribunal for Scotland \(Transfer of Functions of Valuation Appeals Committees\) Regulations 2023 \(S.S.I. 2023/45\)](#), reg. 1(2), **sch. 2 para. 10(3)(a)** (with sch. 1 paras. 1-4, 9, 10, 13-20)
- F8** S. 29(1A) inserted (1.4.2023) by [The First-tier Tribunal for Scotland \(Transfer of Functions of Valuation Appeals Committees\) Regulations 2023 \(S.S.I. 2023/45\)](#), reg. 1(2), **sch. 2 para. 10(3)(b)** (with sch. 1 paras. 1-4, 9, 10, 13-20)
- F9** S. 29(6) substituted (1.4.2023) by [The First-tier Tribunal for Scotland \(Transfer of Functions of Valuation Appeals Committees\) Regulations 2023 \(S.S.I. 2023/45\)](#), reg. 1(2), **sch. 2 para. 10(3)(c)** (with sch. 1 paras. 1-4, 9, 10, 13-20)

30 Rating authorities.

The rating authority for any local government area shall be the local authority for that area and, in this Act and in any other enactment (whether passed or made before or after the passing of this Act), the expression “rating authority” shall be construed in accordance with this section.

Modifications etc. (not altering text)

- C1** S. 30 applied (1.4.1996) by [1973 c. 65, s. 235\(1\)](#) (as substituted (1.4.1996) by [1994 c. 39, s. 180\(1\)](#), [Sch. 13 para. 92\(66\)\(d\)](#); [S.I. 1996/323, art. 4\(1\)\(b\)\(c\)](#))

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S. 30 applied (1.4.1996) by 1992 c. 5, s. 191 (as substituted (1.4.1996) by 1994 c. 39, s. 180(1), Sch. 13 para. 175(5)(c); S.I. 1996/323, art. 4(1)(b)(c))

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