



Local Government etc. (Scotland) Act 1994

1994 CHAPTER 39

PART I

LOCAL GOVERNMENT REORGANISATION

CHAPTER 5

FINANCE

Valuation and rating

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.

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- (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—
- (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

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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 [F⁴subsection (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 [F⁵subsection (7) above] as those provisions apply to a joint committee.

(10) A joint board established under [F⁶subsection (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.

(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.

Changes to legislation:

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