



Local Government (Scotland) Act 1929

1929 CHAPTER 25

PART II

RATING OF AGRICULTURAL, INDUSTRIAL AND FREIGHT TRANSPORT LANDS AND HERITAGES.

44 Rateable value of agricultural lands and heritages.

- (1) For the purposes both of the owner's and of the occupier's share of rates as hereinafter defined, the annual value of agricultural lands and heritages shall be arrived at by deducting from the gross annual value, in lieu of the amount specified in the Act of 1926, an amount representing eighty-seven and one-half per cent., and accordingly the First Schedule to the Act of 1926 shall for the purposes of such rates have effect as if paragraph 14 and the words in the first column of paragraph 13 "for the purposes of the owner's share of rates " were omitted, and as if for the words in the second column of paragraph 13 " twenty-five per cent. " there were substituted the words " eighty-seven and one-half per cent., " and any reference to the said Schedule in any Act or in any order made under the Act of 1926 shall be construed as a reference to the said Schedule as so amended.
- (2) The rateable value of agricultural lands and heritages shall be the value ascertained in accordance with the foregoing subsection subject to any adjustment required in accordance with subsection (7) of section twelve of the Act of 1926 or section forty-five of the Burgh Police (Scotland) Act, 1903, or any corresponding provision of a local Act, and notwithstanding anything in the Act of 1926 as amended by the Rating and Valuation (Apportionment) Act, 1928, the net annual value of agricultural lands and heritages shall be taken to be the gross annual value subject to any such adjustment as aforesaid.
- (3) No owner or occupier of agricultural lands and heritages shall by reason only of the foregoing provisions of this section be required to pay in respect of such lands and heritages any water rate leviable under a local Act on a higher annual value than that on which he would have been required to pay if the said provisions had not been enacted.
- (4) Subsection (1) of section twenty-nine of the Act of 1926, in so far as it directs that for the purpose of any apportionment between rating authorities the rateable value of

agricultural lands and heritages shall be taken to be one-half of the gross annual value, shall cease to have effect.

- (5) The definition of " agricultural lands and heritages " contained in the Rating and Valuation (Apportionment) Act, 1928, shall be substituted for the definition thereof contained in the Act of 1926.

45 Rateable value of industrial and freight transport lands and heritages.

- (1) The annual value of any industrial or freight transport lands and heritages so far as occupied and used or treated as occupied and used for industrial or freight transport purposes shall be—
- (a) for the purpose of any rate leviable under a public general Act with respect to which no special provision is made in any local Act a sum arrived at by dividing the net annual value by four, which sum shall be the rateable value; and
 - (b) for the purpose of any rate leviable under a local Act or under a public general Act with respect to which special provisions are made in a local Act a sum arrived at by dividing by four the annual value on which such rate would be leviable if this Act had not passed:

Provided that in each of the foregoing cases where the value directed to be divided is arrived at after adjustment in accordance with subsection (7) of section twelve of the Act of 1926, or section forty five of the Burgh Police (Scotland) Act, 1903, or any corresponding provision of a local Act, the division directed by this section shall be made before such adjustment, and such adjustment shall thereafter be made.

- (2) Where provision is made by a local Act for rates being levied in respect of lands and heritages belonging to any undertaking at a reduced rate per pound or upon a reduced valuation of the lands and heritages or other provisions are made by such an Act in consequence of the undertaking providing services which would otherwise have been provided by the local authority, the Secretary of State may, on application by the local authority or by the undertaking, by order make such modifications or amendments of the provisions of the local Act as are equitable in the circumstances, and the provisions of subsections (5) and (6) of section twelve of the Act of 1926 (relating to the procedure with respect to orders thereunder) shall apply with respect to orders made under this subsection.

46 Amendment of 18 & 19 Geo. 5. c. 44.

- (1) For the purposes of the Rating and Valuation (Apportionment) Act, 1928, lands and heritages shall not be deemed not to be occupied and used as a factory or workshop by reason only of the fact that the owner or occupier of the lands and heritages is the only person working therein or that no other person working therein is in his employment.
- (2) For the purposes of the Rating and Valuation (Apportionment) Act, 1928, the following lands and heritages shall be deemed to be industrial lands and heritages occupied and used wholly for industrial purposes, that is to say:—
- (a) Salmon fishings, so far as the right thereto is exercised by net or cruive, where such right of fishing by net or cruive is regularly exercised throughout that part of the year during which that method of fishing is permitted by law and where no revenue is derived by the owner or occupier from any other method of fishing in the said part of the year;

- (b) Minerals which are let notwithstanding that they are not being worked at the time.

47 Adjustments as to rating relief between landlords and tenants.

- (1) Every occupier of agricultural lands and heritages occupying under a lease entered into prior to the first day of June, nineteen hundred and twenty-eight, shall be entitled, on the fifteenth day of May in each year to recover from the owner thereof by retention out of rent or otherwise a sum equal to the amount of the owner's share of the rates in respect of such lands and heritages payable for the year beginning on the sixteenth day of May, nineteen hundred and thirty, multiplied by two and one-half.
- (2) Any sum recovered in pursuance of the foregoing subsection from the owner of an agricultural holding shall be included among the amounts directed by subsection (6) of section twelve of the Agricultural Holdings (Scotland) Act, 1923, to be deducted from the rent for the purpose of calculating compensation under that section.
- (3) Every landholder and every statutory small tenant within the meaning of the Small Landholders (Scotland) Acts, 1886 to 1919, who is in occupation or who is the statutory successor of a landholder or statutory small tenant in occupation of a holding on the first day of June, nineteen hundred and twenty-eight, shall, so long as he remains in occupation of such holding, be entitled on the fifteenth day of May in each year to recover from the owner thereof by retention out of rent or otherwise a sum equal to the owner's share of the rates in respect of such holding payable for the year beginning on the sixteenth day of May, nineteen hundred and thirty, multiplied by two and one-half. This subsection shall cease to have effect as regards any holding on the day following the first term of Whitsunday or Martinmas next succeeding the decision of the Land Court on an application for alteration of the fixed rent or in the case of a landholder, on the expiry of the period of seven years from the first day of June, nineteen hundred and twenty-eight, if during that period no such decision has been given.
- (4) Every occupier of industrial lands and heritages occupying under a lease entered into prior to the first day of June, nineteen hundred and twenty-eight, shall be entitled on the fifteenth day of May in each year to recover from the owner thereof by retention out of rent or otherwise a sum equal to the owner's share of the rates in respect of such lands and heritages payable for the year ending on the said fifteenth day of May multiplied by three.
- (5) Any sum recovered from the owner of any lands and heritages in pursuance of the foregoing provisions of this section shall not be taken into account in ascertaining the gross annual value of the lands and heritages, but such owner shall be deemed to be charged therewith for the purposes of the Income Tax Acts.
- (6) For the purposes of this section, a lease shall be deemed, to have been entered into on the date of the term of entry thereunder, and the expression " lease " means a letting or agreement for letting for a term of years or for lives or for lives and years or from year to year, and an occupier holding under tacit relocation following on a lease shall be deemed to be occupying under that lease, provided that this section shall not in the case of an occupier holding from year to year or under tacit relocation have effect after the expiry of seven years from the sixteenth day of May, nineteen hundred and twenty-eight.

48 Relief to occupiers of agricultural lands and heritages not to be taken account of for certain purposes.

Neither the relief to occupiers of agricultural lands and heritages effected by this Act or by the Agricultural Rates Act, 1923, as amended by the Act of 1926, nor the amounts recoverable by occupiers from owners under section forty-seven of this Act, shall be taken into account by the Land Court in fixing a fair or equitable rent for a holding under the Small Landholders (Scotland) Acts, 1886 to 1919, or by an arbiter in determining for the purposes of section twelve of the Agricultural Holdings (Scotland) Act, 1923, what rent is properly payable in respect of a holding.

49 Provisions as to valuation roll.

- (1) Subsection (1) of section fourteen of the Act of 1926 (which section contains provisions as to the valuation roll), shall have effect as if after the words " said Acts show " there were inserted the words " the net annual value and also, " and as if the words " and the amount of any deduction from the gross annual value for the purpose of ascertaining the rateable value " were omitted.
- (2) Where a domestic wafer rate is leviable within a district under the Public Health (Scotland) Amendment Act, 1891, in respect of any agricultural lands and heritages, then either the valuation roll for the district, made up in accordance with the provisions of the Lands Valuation (Scotland) Act, 1854, shall, in addition to the other particulars required, show what would have been the rateable value of the said agricultural lands and heritages if this Act (other than subsection (5) of section forty-four) had not passed, or a supplementary valuation roll in such form as the Secretary of State may by order prescribe shall be made up, showing what would have been the rateable value of such agricultural lands and heritages if this Act (other than as aforesaid) had not passed, and the provisions of the said Act of 1854 shall apply accordingly with respect to the further particulars included in the valuation roll or with respect to the supplementary valuation roll, as the case may be.
- (3) As from the sixteenth day of May, nineteen hundred and thirty, the assessor of a county in making up the valuation roll of the county shall distinguish in the roll lands and heritages situated within the boundaries of each district of a district council.
- (4) For the purpose of any apportionment of expenses between rating authorities according to the valuation roll for the year beginning on the sixteenth day of May, nineteen hundred and twenty-nine, the rateable valuation of the area of a rating authority shall be ascertained as if the rateable value of agricultural lands and heritages in that roll had been ascertained in accordance with the provisions of section forty-four of this Act instead of in accordance with the provisions of section fifty of this Act; and there shall be included in the said valuation roll in the case of each area for the purposes of which lands and heritages situated therein require to be distinguished a note showing what the rateable valuation of the area would have been had the rateable value of the agricultural lands and heritages therein been ascertained in accordance with the said section forty-four.

50 Commencement and provision for the year 1929-30.

The provisions of this Part of this Act shall come into operation on the sixteenth day of May, nineteen hundred and twenty-nine, and as regards the year beginning on the said day shall have effect subject to the following modifications:—

- (i) The rate of deduction from the gross annual value of agricultural lands and heritages shall be for the purposes both of the owner's and of the occupier's share of rates, ninety-two per cent.
- (ii) The provisions with regard to the rateable value of industrial and freight transport lands and heritages shall have effect as if in lieu of any direction to divide a value by four there were substituted a direction to multiply such value by eight and divide it by fifteen.
- (iii) The sum recoverable under subsection (1) or subsection (3) of section forty-seven of this Act from the owner of agricultural lands and heritages or of a holding shall be a sum equal to the amount of the owner's share of the rates for the said year in respect of the said lands and heritages multiplied by four, and the sum recoverable under subsection (4) of the said section from the owner of industrial lands and heritages shall be seven-eighths of the amount of the owner's share of the rates for the said year in respect of the said lands and heritages.
- (iv) For the purposes of any requisition or certificate issued in respect of the said year, every county council, district board of control, education authority and parish council and other body issuing such requisition or certificate shall proceed in all respects as if this Act had not been passed, and the county council or town council or other authority to whom the requisition or certificate has been issued shall make payment accordingly.

51 Construction.

The provisions of this Part of this Act shall be construed as one with the Act of 1926.