1952 No. 1906 (S. 101)

Act of Sederunt (Valuation Appeal Rules), 1952

Made - - - - 14*th October*, 1952
Coming into Operation 1*st December*, 1952

THE LORDS OF COUNCIL AND SESSION, under and by virtue of the powers conferred on them by section 6 of the Rating and Valuation (Scotland) Act, 1952(**a**), and of all other powers competent to them in that behalf do hereby enact as follows:—

1. Appeals under section 24 or section 25 of the Lands Valuation (Scotland) Act, 1854(**b**), and appeals by way of stated case under section 2 of the Lands Valuation (Scotland) Act, 1857(**c**), or under section 7 of the Valuation of Lands (Scotland) Amendment Act, 1879(**d**), shall be lodged in the General Department of the Court of Session.

2. Appeals by way of stated case under section 2 of the Lands Valuation (Scotland) Act, 1857 or section 7 of the Valuation of Lands (Scotland) Amendment Act, 1879 shall be lodged by the thirty first day of December following the determination appealed against in the case of lands and heritages entered in the ordinary valuation roll and by the thirtieth day of April following the determination appealed against in the case of lands and heritages entered in the supplementary valuation roll.

3. Appeals under section 24 or section 25 of the Lands Valuation (Scotland) Act, 1854 shall be by way of a Note of Appeal lodged on or before the prescribed date in the form as nearly as may be of the Schedule hereto annexed shewing the matter or matters to which the appeal relates and stating specifically the facts and contentions upon which it is maintained that the valuation is erroneous. The " prescribed date " means the date for lodging appeals and complaints prescribed by the Secretary of State under section 22 (5) of the Railways (Valuation for Rating) Act, 1930(**e**).

4. When an appeal is taken under section 24 of the Lands Valuation (Scotland) Act, 1854, a copy of the Note of Appeal shall be sent to the Assessor of Public Undertakings (Scotland) on or before the date on which the appeal is lodged in the Court of Session and when an appeal is taken under section 25 of the said Act a copy of the Note of Appeal shall be sent on or before the same date to the said Assessor and to the company, corporation, or authority the valuation of whose undertaking is the subject matter of objection and appeal.

5. Within fourteen days after receipt under the foregoing Rule of a Note of Appeal the Assessor or the company, corporation, or authority as the case may be, shall, if so advised, lodge answers to the said Note of Appeal stating the facts and contentions on which he or they intend to rely at the hearing.

6. The appellant or his solicitor shall borrow the document of appeal and the respondent or his solicitor shall borrow the answers lodged under any of the foregoing Rules and the same shall be returned to the General Department along with 15 copies thereof not later than 3 days before the appeal is put out for hearing.

(**a**) 15 & 16 Geo. 6. & 1 Eliz. 2. c. 47.
(**b**) 17 & 18 Vict. c. 91.
(**c**) 20 & 21 Vict. c. 58.
(**d**) 42 & 43 Vict. c. 42.
(**e**) 20 & 21 Geo. 5. c. 24.

7. The Keeper of the Rolls of the Court of Session shall prepare and publish a roll of cases to be heard by the Lands Valuation Appeal Court and fix the dates of such hearings and a Court of Session Depute Clerk shall act as Clerk of Court and keep a minute of the proceedings.

8. Any motion incidental to an appeal which it is necessary or expedient to make before the hearing of the appeal shall be notified to the Keeper of the Rolls and intimated to the opposite party and shall be disposed of by the Court as soon as possible thereafter, but not earlier than 48 hours after such notification and intimation. The 48 hours shall run from receipt of the intimation by the opposite party.

9. Proceedings in appeals under section 24 or section 25 of the Lands Valuation (Scotland) Act, 1854 shall be summary and shall be conducted in such way as the Lands Valuation Appeal Court may prescribe or allow; and for the purpose of ascertaining any matter of fact the Court may, with consent of parties, dispense with the ordinary rules of evidence; the Court may also if it thinks necessary or expedient remit the Note of Appeal to the Assessor of Public Undertakings (Scotland) to ascertain any matter of fact.

10. The Court may at its discretion and on such conditions as it thinks just waive any departure from the requirements of these Rules.

11. This Act of Sederunt may be cited as the Act of Sederunt (Valuation Appeal Rules) 1952 and shall come into operation on the first day of December, 1952. The Act of Sederunt of 18th May, 1933(a) is hereby repealed.

AND THE LORDS appoint this Act of Sederunt to be inserted in the Books of Sederunt.

T. M. Cooper,
I.P.D.

Edinburgh,
14th October, 1952.

SCHEDULE

To the Judges named for the purposes of hearing appeals under the Valuation of Lands (Scotland) Acts.

The [design company, corporation, or local or other authority]

—Appellants, hereby give notice of appeal against the valuation of the Assessor of Public Undertakings (Scotland) of £.....as the gross annual value [rateable value or otherwise] in respect of [indicate the lands and heritages] and crave that the gross annual value [rateable value or otherwise] thereof shall be entered in the valuation roll made up by the said Assessor at £..... The particulars of the grounds of appeal are as follows: [set out in articulate and numbered heads].

EXPLANATORY NOTE

(This note is not part of the Act of Sederunt, but is intended to indicate its general purport.)

This Act of Sederunt regulates and prescribes the procedure to be followed in appeals to the Lands Valuation Appeal Court under the provisions narrated in section 6 of the Rating and Valuation (Scotland) Act, 1952.

(a) S.R. & O. 1933/530; Rev. XIX, p. 742; 1933, p. 2071.