STATUTORY INSTRUMENTS

1961 No. 2205 (S. 123)

COURT OF SESSION, SCOTLAND

Act of Sederunt (Valuation Appeal Rules Amendment), 1961

Made - - - - 15*th November*, 1961
Coming into Operation 15*th November*, 1961

The Lords of Council and Session, under and by virtue of the powers conferred upon 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. A party appealing by way of stated case against the determination of a Valuation Appeal Committee in terms of section 7 of the Valuation of Lands (Scotland) Amendment Act, 1879(b), shall lodge his grounds of appeal with the clerk to the Valuation Appeal Committee within ten days after the issue of the determination of the committee, and shall at the same time deliver to the opposite party a copy thereof. The latter party may, if so advised, lodge answers to the grounds of appeal, with the clerk to the committee, within ten days thereafter— 1966/45 D

provided that the Valuation Appeal Committee may, on cause shown, allow to a party such longer time within which to lodge grounds of appeal, or answers thereto, as the case may be, as may seem necessary and reasonable in the circumstances.

2. Appeals by way of stated case, in respect of lands and heritages entered in the ordinary valuation roll, shall be lodged in the General Department of the Court of Session:

(*a*) In the case of determinations issued on or before the 15th day of October in any year, not later than the 15th day of January following the issue of the determination appealed against;

(*b*) In the case of determinations issued after the 15th day of October, within a period of three months after the issue of the determination appealed against.

3. The Act of Sederunt (Valuation Appeal Rules Amendment), 1955(c), is hereby repealed.

4. This Act of Sederunt may be cited as the Act of Sederunt (Valuation Appeal Rules Amendment), 1961, and shall come into operation on 15th November, 1961.

And the Lords appoint this Act of Sederunt to be inserted in the Books of Sederunt.

J. L. Clyde,
I.P.D.

Edinburgh,
15th November, 1961.

(a) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 47. (b) 42 & 43 Vict. c. 42.
(c) S.I. 1955/275 (1955 I, p. 553).

EXPLANATORY NOTE

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

This Act of Sederunt prescribes the time allowed to appellants and respondents for lodging grounds of appeal and answers with Valuation Appeal Committees, and amends the dates by which stated cases shall be lodged with the Lands Valuation Appeal Court.