STATUTORY INSTRUMENTS

1986 No. 150 (S.11)

RATING AND VALUATION

The Revaluation Rate Rebates (Scotland) (No. 2) Order 1985

Approved by the House of Commons

Made - - - - - - - - - -	18*th December* 1985
Laid before the House of Commons	19*th December* 1985
Coming into Operation	23*rd January* 1986

In exercise of the powers conferred on me by section 1(1) and (6) of the Rating (Revaluation Rebates) (Scotland) Act 1985**(a)** and of all other powers enabling me in that behalf, and with the consent of the Treasury, I hereby make the following order:—

Citation and commencement

1. This order may be cited as the Revaluation Rate Rebates (Scotland) (No. 2) Order 1985 and shall come into operation on the day after the day on which it is approved by a resolution of the House of Commons.

Interpretation

2. In this order—

"the 1985 Act" means the Rating (Revaluation Rebates) (Scotland) Act 1985;

"financial year" means the period of twelve months ending with 31st March 1987.

Grant of rebates

3. Subject to article 5 below, rebates under the 1985 Act of such amounts as are provided in article 4 of this order shall be granted by rating authorities in respect of rates levied by them in respect of the financial year on lands and heritages in their area which qualify for rebate under section 1(2) of the 1985 Act.

Amount and calculation of rebates

4.—(1) Subject to paragraphs (2) and (3) below the amount of rebate shall be 75 per cent of the amount by which the amount payable in respect of rates levied on the lands and heritages for the financial year according to their

(a) 1985 c. 33.

revaluation rateable value exceeds the amount of rates which would have been payable in respect of the same lands and heritages for the financial year according to 3 times their pre-revaluation rateable value.

(2) In calculating the amount payable in respect of rates levied on the lands and heritages for the financial year no account shall be taken of the provisions of section 9 of the Local Government (Scotland) Act 1975**(a)** (restriction on rates payable when valuation appeal is pending).

(3) The maximum amount of rebate in respect of any particular lands and heritages is £7,500.

Procedure for granting rebates

5.—(1) The rating authority for each area shall ascertain those lands and heritages which qualify for a rebate under section 1(2) of the 1985 Act and by 1st June 1986 shall grant the rebate appropriate to those lands and heritages.

(2) A rebate may be granted either by making a payment of the amount of the rebate or by reducing the amount of rates payable by the amount of the rebate.

(3) By 8th June 1986 the rating authority shall publish in a newspaper circulating in their area a notice notifying ratepayers that any ratepayer who considers that he is entitled to a rebate but who either—

(*a*) has not been granted a rebate, or

(*b*) considers that the amount of the rebate granted is incorrect,

may within 28 days of the date of publication of the notice submit an application for a rebate under the 1985 Act in writing to the rating authority, in or as nearly as may be in the form contained in the Schedule to this order.

(4) An application submitted under paragraph (3) above shall be determined by the rating authority and on determining the application the rating authority shall forthwith—

(*a*) where they have refused the application, advise the applicant in writing, and

(*b*) where they have granted the application either in whole or in part, grant the rebate.

(5) If the rating authority fail to make a determination in accordance with paragraph (4) above within 28 days of the submission of an application under paragraph (3) above they shall be deemed to have refused the application.

Subsequent alterations

6. Where any alteration is made in the rates levied by the rating authority, or in the pre-revaluation rateable value or in the revaluation rateable value of any lands and heritages—

(*a*) the question of the grant of a rebate, and

(*b*) the calculation of any such rebate

(a) 1975 c. 30.

shall be determined anew; and the amount of any rebate already paid or allowed, or of any rebate or balance thereof found to be due shall be paid or allowed by or, as the case may require, repaid to, the rating authority accordingly.

Appeals

7.—(1) Subject to paragraph (2) below any ratepayer who is dissatisfied with a determination of the rating authority under articles 5(4) or 6 above or with a deemed refusal under article 5(5) above may, within 28 days of that determination or deemed refusal, appeal by way of summary application to the sheriff, whose decision shall not be subject to review; and if the sheriff allows the appeal he may direct that the rating authority grant the rebate.

(2) An appeal under paragraph (1) above shall be competent only if the ratepayer within 14 days of the determination or deemed refusal intimates to the rating authority by recorded delivery service that he intends to appeal.

(3) Nothing in this order affects any right of appeal in respect of any entry in the valuation roll.

George Younger,
One of Her Majesty's
Principal Secretaries of State.

New St Andrew's House,
Edinburgh.
16th December 1985.

We consent,

T. Garel-Jones,
A. G. Hamilton,
Two of the Lords Commissioners
of Her Majesty's Treasury.

18th December 1985.

Article 5

SCHEDULE

APPLICATION FOR REVALUATION RATE REBATE

In terms of article 5(3) of the Revaluation Rate Rebates (Scotland) (No. 2) Order 1985 I hereby apply for a rebate under the Rating (Revaluation Rebates) (Scotland) Act 1985 in respect of the property known as

Full address (in BLOCK CAPITALS) of the property for which rebate is claimed	
Reference number if known (see your rates demand notice)	
The rateable value of the property in the valuation roll for 1984–85 as at 31st March 1985 was	£
The rateable value of the property in the valuation roll as at 1st April 1985 was	£
Signature	Date
Name (in BLOCK CAPITALS)	
Address (in BLOCK CAPITALS) to which reply should be sent (if different from above)	
Daytime telephone number	

Note

(1) Rebate can be claimed only where the rateable value as at 1st April 1985 is more than 3 times the rateable value as at 31st March 1985.

(2) The maximum amount of rebate is £7,500.

(3) It would be helpful, but not essential, to enclose copies of your 1984–85 and 1986–87 rates demand notices.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This order requires rating authorities to grant rebates of rates levied in 1986–87 in respect of those lands and heritages specified in section 1 of the Rating (Revaluation Rebates) (Scotland) Act 1985, (article 3); specifies the amount of and the method of calculation of the rebates (article 4); prescribes the procedure for the granting of rebates (article 5 and Schedule); provides for the adjustment of any rebates as a result of alterations in rateable values or in rates levied (article 6) and makes provision for appeals to the sheriff (article 7). The order provides for 75 per cent rebate and the maximum rebate is to be £7,500. (For the financial year ending 31st March 1986 100 per cent rebate was paid and the maximum rebate was £10,000 in terms of the Revaluation Rate Rebates (Scotland) Order 1985, (S.I. 1985/1170)).

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