STATUTORY INSTRUMENTS

1983 No. 534 (S. 50)

RATING AND VALUATION

The Valuation (Communal Accommodation) (Scotland) Order 1983

Made - - - -	*2nd March* 1983
Laid before Parliament	*7th March* 1983
Coming into Operation	*1st April* 1983

In exercise of the powers conferred on me by sections 5(2) and 65(1) of the Local Government and Planning (Scotland) Act 1982(**a**) as read with section 4(2)(*c*) of the Local Government (Financial Provisions etc.) (Scotland) Act 1962(**b**) and of all other powers enabling me in that behalf, I hereby make the following order:—

Citation and commencement

1. This order may be cited as the Valuation (Communal Accommodation) (Scotland) Order 1983 and shall come into operation on 1st April 1983.

Method of valuation

2. It is hereby prescribed that the values of those lands and heritages which are not used for profit-making purposes, which are wholly or mainly used as residential accommodation for persons living separately from any family, in which certain facilities are shared by those persons and of which the total area does not exceed 300m^2 measured externally over walls shall, for the purpose of making up any valuation roll, be ascertained in accordance with section 6 of the Valuation and Rating (Scotland) Act 1956(**c**) as if those lands and heritages were in all respects a dwellinghouse, notwithstanding that there may be in the lands and heritages structural adaptations which would not normally be found in a dwellinghouse.

Alteration of roll

3. Notwithstanding sections 1(2) and 2(1) of the Local Government (Scotland) Act 1975(**d**) (which provide respectively for a valuation roll remaining in force until superseded by a new valuation roll and for alterations to a valuation roll in force) the assessor for any valuation area shall alter the valuation roll in force as respects that area in so far as such alteration is required to give effect to this order.

(**a**) 1982 c. 43.
(**b**) 1962 c. 9; section 4(2)(*c*) was inserted by section 5(1) of the Local Government and Planning (Scotland) Act 1982.
(**c**) 1956 c. 60. (**d**) 1975 c. 30.

4. Section 3 of the said 1975 Act (which makes supplementary provision as regards an alteration to a valuation roll in force) shall have effect in relation to an alteration under article 3 of this order as that section has effect in relation to any such alteration as is mentioned in subsection (1) thereof.

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

New St Andrew's House,
Edinburgh.
2nd March 1983.

EXPLANATORY NOTE

(*This Note is not part of the Order.*)

This Order prescribes a method of valuation for rating of certain communal accommodation occupied by persons living separately from any family and sharing facilities. It provides that such accommodation shall be valued as if it were a dwellinghouse (Article 2).

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