1977 No. 1691 (S. 124)

RATING AND VALUATION

The Valuation Notice (Scotland) Order 1977

Made - - - -	*17th October* 1977
Coming into Operation	*27th October* 1977

In exercise of the powers conferred on me by section 3(2) as read with section 37(1) and by section 35(2) and (3) of the Local Government (Scotland) Act 1975(**a**) 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 Notice (Scotland) Order 1977 and shall come into operation on 27th October 1977.

Interpretation

2.—(1) The Interpretation Act 1889(**b**) shall apply for the interpretation of this order as it applies for the interpretation of an Act of Parliament.

(2) In this order, unless the context otherwise requires—

"the Act" means the Local Government (Scotland) Act 1975.

(3) References in this order to any enactment shall be construed as including references to such enactment as amended or extended by or under any other enactment, order or regulation.

Form of Notice

3.—(1) Subject to the provisions of this order the notice which an assessor is required to give in pursuance of section 3(2) of the Act in respect of an entry in a valuation roll which comes into force on or after 1st April 1978 shall be in the form set out in the Schedule to this order or in a form substantially to the like effect.

(2) The following modifications or any of them may be made in the notice:—

(*a*) the tabular statement contained in the notice (which shows certain of the particulars in the valuation roll) may be augmented by the inclusion of any or all of the other particulars contained in the appropriate entry in the valuation roll;

(*b*) the subdivision of the column of the tabular statement headed "Description and Situation of Subject" may be dispensed with;

(**a**) 1975 c. 30. (**b**) 1889 c. 63.

(*c*) for the column headed "Net Annual Value" there may be substituted a column headed "Net Annual Value where different from Rateable Value";

(*d*) the column relating to apportioned values under the Water (Scotland) Act 1949(**a**) and the Local Government (Scotland) Act 1966(**b**) may have subdivisions headed respectively "Domestic" and "Remainder";

(*e*) the said column relating to apportioned values under the Water (Scotland) Act 1949 and the Local Government (Scotland) Act 1966 may be dispensed with, and in that event the said apportioned values if any shall be shown in brackets in the column headed "Description and Situation of Subject" immediately after the description of the subjects to which they relate or in such other column as may be convenient and a note shall be included in the notice to the effect that the values so shown are the apportioned values for the purposes of the Water (Scotland) Act 1949 and the Local Government (Scotland) Act 1966;

(*f*) the column relating to effective date of alteration under section 2 of the Act may be dispensed with in a notice respecting an entry made under section 1 of the Act or a note shall be included in such notice to the effect that the said column has no application to such an entry;

(*g*) where the notice relates to an alteration made in the valuation roll pursuant to an agreement reached under section 2(3) of the Act, and is issued to the person who reached that agreement with the assessor, or where the notice intimates an alteration in the valuation roll pursuant to a decision of the valuation appeal committee or the Lands Valuation Appeal Court, the information relating to appeals set out in Part II of the Schedule to the order shall be omitted or struck out, or a note shall be included in such notice to the effect that the said information has no application.

Revocation

4. The Valuation Notices (Scotland) Order 1975(**c**) is hereby revoked except insofar as the form therein prescribed falls to be used in connection with alterations to the valuation roll in force at the date of the coming into operation of this order.

Bruce Millan,
One of Her Majesty's Principal Secretaries of State.

New St. Andrew's House,
Edinburgh.

17th October 1977.

(**a**) 1949 c. 31. (**b**) 1966 c. 51. (**c**) S.I. 1975/1447 (1975 III, p. 4838).

Article 3

SCHEDULE

PART I

Valuation Area ..... District .....

Valuation Roll coming into force on .....

VALUATION NOTICE

Description and Situation of Subject		Gross Annual Value	Net Annual Value	Rateable Value	Apportioned Value under Water (Scotland) Act 1949, section 16; Local Government (Scotland) Act 1966, section 7.	Effective Date of Alteration made under the Local Government (Scotland) Act 1975, section 2
Description	Situation	£	£	£	£	

The above particulars are as shown in the valuation roll respecting the subjects described of which you are set forth in the said roll as proprietor, tenant or occupier.

PART II

INITIAL RIGHT OF APPEAL

If you are aggrieved in any respect by the entry in the valuation roll you may appeal to a valuation appeal committee. An appeal *must be made by* † though it has been held by the Lands Valuation Appeal Court that in exceptional circumstances a late appeal may be competent‡.

Your appeal must be lodged in writing with the assessor at the address stated below, and if your appeal relates to value it should specify the amount of the valuation you consider should be substituted for that shown in this notice.

You may however obtain redress without the necessity of an appeal by satisfying the assessor that you have well-founded grounds for objection. If you think you have such grounds you should get in touch with the assessor as soon as possible, and in any event not later than the date stated above.

The valuation roll may be inspected during ordinary business hours at the office(s) of the assessor and of the rating authority and at various other places throughout the area.

PART III

CONTINUING RIGHT OF APPEAL

After the expiry of the initial time limit for lodging appeals, an appeal is competent only on the following grounds, (a) that there has been a material change of circumstances since the entry in the valuation roll was made, or (b) that there is an error of measurement, survey or classification or a clerical or arithmetical error in the entry in the valuation roll. An appeal on either of these grounds may be lodged at any time while the entry in the valuation roll is in force.

In terms of section 37(1) of the Local Government (Scotland) Act 1975 "material change of circumstances" means in relation to any lands and heritages a change of circumstances affecting their value and, without prejudice to the foregoing generality, includes any alteration in such lands and heritages and any relevant decision of the Lands Valuation Appeal Court or a valuation appeal committee for the valuation area in which the lands and heritages are situated but does not include a change in the rent of the said or any other lands and heritages or any change in the general level of valuations or in the values of lands and heritages situated in the area of a particular rating authority.

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†The date prescribed in the Valuation Timetable (Scotland) Order 1977 (S.I. 1977/1964 (1977 III, p. 4833)).

‡See National Commercial Bank of Scotland Limited v. Assessor for Fife 1963 S.C. 197.

PART IV

APPEAL HEARINGS

Valuation Appeal Committees

If you appeal and you are unable to reach agreement with the assessor your case will be heard by a local valuation appeal committee sitting in your area. When you are cited to appear at a hearing you will be provided with notes for guidance on procedures in valuation appeals, including references to the provisions governing these procedures. This material will also be available at any time on application to the assessor at his office(s).

If your means are moderate, you may be eligible for help under the Legal Advice and Assistance Scheme, under which a solicitor can help you to prepare your case to the valuation appeal committee. Legal help under the scheme is given either free or on payment of a contribution assessed according to your means. The scheme does not cover representation at the appeal hearing. Full details of the scheme are available from any Citizens' Advice Bureau or from local legal aid offices (look under "Legal Aid" in the telephone directory).

Lands Valuation Appeal Court

If you are dissatisfied with the decision of the valuation appeal committee you may appeal by stated case to the Lands Valuation Appeal Court. The Court's jurisdiction is limited to questions of, or incidental to, value.

For proceedings before the Lands Valuation Appeal Court, full legal aid, including representation at hearings, is available for those who qualify.

..... (Name and designation of Assessor)

..... (Address)

..... (Date of Issue)*

*May be omitted from a notice in respect of an entry the time-limit for appealing against which is 15th September in the year in which the valuation roll comes into force.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order prescribes the form of valuation notice to be issued by an Assessor in respect of entries in any valuation roll which comes into force on or after 1st April 1978.

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