STATUTORY INSTRUMENTS

1965 No. 405 (S. 19)

RATING AND VALUATION

The Valuation Notices (Scotland) Order 1965

Made - - - - 8*th March* 1965
Coming into Operation 16*th May* 1965

In exercise of the powers conferred on me by section 9(4) of the Valuation and Rating (Scotland) Act 1956(a) I hereby make the following Order:—

1. This Order may be cited as the Valuation Notices (Scotland) Order 1965 and shall come into operation on 16th May 1965.

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

3. (1) Subject to the provisions of this Order the notice which an assessor is required to give in pursuance of section 9(4) of the Valuation and Rating (Scotland) Act 1956 shall in respect of the valuation roll for the year 1965-66 or any subsequent year be in the form set out in the Schedule to this Order or in a form substantially to the like effect, and section 5 of the Lands Valuation (Scotland) Act 1854(c) shall have effect accordingly.

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

(*a*) the tabular statement contained in the notice (which shows only 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;

(*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 net annual values under the Water (Scotland) Act 1949(d) may have subdivisions headed respectively "House" and "Remainder";

(*e*) the said column relating to apportioned net annual values under the Water (Scotland) Act 1949 may be dispensed with, and in that event the said apportioned net annual values if any shall be shown in brackets in the column headed "Description" immediately after the description of the subjects to which they relate and a note shall be included in the notice to the effect that the values so shown are the apportioned net annual values for the purposes of the Water (Scotland) Act 1949.

(a) 4 & 5 Eliz. 2. c. 60. (b) 52 & 53 Vict. c. 63. (c) 17 & 18 Vict. c. 91.
(d) 12, 13 & 14 Geo. 6. c. 31.

4. The Valuation Notices (Scotland) Order 1962(a) is hereby revoked.

William Ross,
One of Her Majesty's Principal Secretaries of State

St. Andrew's House,
Edinburgh, 1.
8th March 1965.

SCHEDULE

Valuation Area for.....

VALUATION NOTICE

Description and Situation of Subject		Gross Annual Value	Net Annual Value	Rateable Value	Apportioned Net Annual Value Water (Scotland) Act 1949
Description	Situation	£	£	£	£

The valuations shown above have been entered in the valuation roll for the year to Whitsunday..... against the subjects described of which you are set forth in the said roll as proprietor [or tenant or occupier as the case may be].

Right of Appeal

[* You may not appeal against these valuations except in the circumstances set out in section 9(2) of the Valuation and Rating (Scotland) Act 1956. The most important of these are:—

(*a*) where there has been a material change of circumstances affecting the value of the subjects;

(*b*) where the value entered in respect of the subjects is altered;

(*c*) where the entry is a new one.

If you consider that any of these circumstances apply you may appeal to the Valuation Appeal Committee.]

[† If you are aggrieved in any respect by the entry in the valuation roll you may appeal to the Valuation Appeal Committee.]

In that event you must not later than 15th September.....lodge an appeal in writing with the assessor at the address stated below, and (unless your appeal does not relate to value) specify the amount of the valuation you consider should be substituted for that by which you are aggrieved.

* To be included when the notice relates to any year which is not a year of revaluation as defined in section 9(1)(*a*) of the Valuation and Rating (Scotland) Act 1956.

† To be included when the notice relates to any year which is a year of revaluation.

(a) S.I. 1962/943 (1962 II, p. 1084).

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.

Right to ask for Comparisons

If you appeal, you have the right under section 12 of the Valuation and Rating (Scotland) Act 1956 as modified by the Valuation Appeals Procedure (Scotland) Order 1960, to request the assessor to furnish you with a list of any lands and heritages on which he proposes to found by way of comparison and a statement of the grounds on which the proposed entry in the valuation roll is arrived at. This request must be made by you in writing at the time when you lodge your appeal. If you appeal, the assessor has a corresponding right to request you to furnish him with a list of any lands and heritages on which you propose to found by way of comparison and a statement of the grounds on which you maintain that the value proposed to be entered in the valuation roll by the assessor is erroneous. This request must be made by the assessor in writing within twenty-one days from the receipt of your appeal. Either party must furnish the information required within the period of twenty-one days beginning with the date on which the request was received. If a request for information is made by you or by the assessor, your appeal will not be heard until after the expiry of the period of thirty-five days beginning with the date of the receipt of the request.

Valuation Appeal Committees

The first sitting of the Valuation Appeal Committee will be held between .....and.....* Sittings have to be completed by .....*

The Committee will give you at least ten days' notice of the hearing of your appeal. At the hearing you may appear in person or be represented by counsel or solicitor or, with leave of the Committee, by any other person. The Committee may examine you or your witnesses on oath and call for any necessary papers. If the assessor gives evidence you have a right to cross-examine him. You may ask for the evidence at the hearing to be taken down in shorthand at your own expense; to avoid possible adjournment, any such request should be made in advance.

If you fail to appear or be represented at the hearing the Committee may dismiss the appeal. If, however, you think you have reasonable excuse for not having appeared you should submit this in writing to the Clerk to the Valuation Appeal Committee within 7 days if possible, and if the Committee agree they may (but are not bound to) rehear the appeal.

If you are dissatisfied with the decision of the Valuation Appeal Committee you can appeal by stated case to the Lands Valuation Appeal Court. To do so however it is necessary to ask for a stated case when the Committee's decision is given to you. The Court's jurisdiction is limited to questions of, or incidental to, value.

The above information is given for your guidance and is not a full statement of the statutory position on the appeals procedure which is governed by:—

Lands Valuation (Scotland) Act 1854(a) Sections 9 and 10.

Valuation of Lands (Scotland) Amendment Act 1879(b) Sections 6, 7, 8 and 9.

Valuation Appeals Procedure (Scotland) Order 1960(c).

Valuation Timetable (Scotland) Order 1963(d).

Valuation Appeal Committee Procedure (Scotland) Regulations 1965(e).

* The relevant dates are contained in the Schedule to the Valuation Timetable (Scotland) Order 1965.

(a) 17 & 18 Vict. c. 91. (b) 42 & 43 Vict. c. 42. (c) S.I. 1960/1324 (1960 III, p. 2832).
(d) S.I. 1963/1312 (1963 II, p. 2273). (e) S.I. 1965/403 (1965 I, p. 1104).

The subsequent procedure in appeals to the Lands Valuation Appeal Court is governed by the Act of Sederunt (Valuation Appeal Rules) 1952(a) as amended(b).

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

EXPLANATORY NOTE

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

This Order prescribes the form of valuation notice to be issued by an Assessor in respect of the year 1965-66 and subsequent years. It makes changes in the form of valuation notice consequent on the new valuation timetable contained in the Valuation Timetable (Scotland) Order 1965 (S.I. 1965/404) and on the Valuation Appeal Committee Procedure (Scotland) Regulations 1965 (S.I. 1965/403).

(a) S.I. 1952/1906 (1952 III, p. 2967).
(b) S.I. 1956/1994, 1961/2205, 1965/450 (1956 I, p. 562; 1961 III, p. 3901; 1965 I, p. 1200).