STATUTORY INSTRUMENTS

1975 No. 1447 (S. 210)

RATING AND VALUATION

The Valuation Notices (Scotland) Order 1975

Made - - - - 30*th August* 1975

Coming into Operation 16*th September* 1975

In exercise of the powers conferred on me by sections 3(2) and 35(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:—

1. This order may be cited as the Valuation Notices (Scotland) Order 1975 and shall come into operation on 16th September 1975.

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, except where the context otherwise requires,

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

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 as respects alterations under section 2(1) of the Act to the valuation roll for the time being in force 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 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**(c)** 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

(a) 1975 c. 30. **(b)** 1889 c. 63. **(c)** 1949 c. 31.

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.

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

New St Andrew's House,
Edinburgh.
30th August 1975.

SCHEDULE

Part I

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

Valuation Notice

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

The particulars shown above have been entered/altered 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*

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 for your valuation area. An appeal *must be made within a period of six weeks commencing on the date of issue of this notice* 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 must 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 within a period of six weeks commencing on the date of the issue of this notice.

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 and the Valuation Timetable (Scotland) Order 1963, 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 Valuation Appeal Committee is required to dispose of appeals by 30th September 19 ‡.

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 or your representative 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.

Your attention is drawn to the Legal Advice and Assistance Scheme under which, if your means are moderate, a solicitor can help you to prepare your case to the Valuation Appeal Committee, although the scheme does not cover representation at the appeal hearing. Legal help under the scheme is given either free or on payment of a contribution assessed according to your means. 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).

*To be omitted when the notice is issued to a person who has reached agreement with the assessor about the entry in the valuation roll under section 2(3) of the Act.

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

‡This date is prescribed in the Valuation (Time Limits for Appeals and Complaints) (Scotland) Order 1975. (S.I. 1975/1446).

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 Secretary of the Valuation Appeal Committee within 7 days from the dismissal of your appeal if possible, and if the Committee agree they may (but are not bound to) rehear the appeal.

The Valuation Appeal Committee will announce their decision after the hearing but if you are not present when it is given notice of the decision will be sent to you within three days. This does not apply if you have failed to appear or be represented at the hearing of your appeal.

The Valuation Appeal Committee will, if you make a written request within ten days from the date of their decision, give you a statement of the reasons for their decision.

If you are dissatisfied with the decision of the Valuation Appeal Committee you can appeal by stated case to the Lands Valuation Appeal Court. You have 10 days after the Committee has given its decision in which to ask for a stated case if you do not first ask for reasons for the Committee's decision and 7 days from the receipt of the Committee's reasons if you do ask for such reasons. If you ask for a stated case you must at the same time lodge the grounds of your appeal with the Committee and send a copy to the assessor so that he may have the opportunity to give answers.

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

The Lands Valuation Appeal 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 and Rating (Scotland) Act 1956(c) section 12.

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

Valuation Timetable (Scotland) Order 1963(e).

Valuation Appeal Committee Procedure (Scotland) Regulations 1965(f), as amended (g).

Local Government (Scotland) Act 1966(h) section 23.

Local Government (Scotland) Act 1975, section 3.

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

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

.....(Address)

.....(Date of issue)

(a) 1854 c. 91.
(b) 1879 c. 42.
(c) 1956 c. 60.
(d) S.I. 1960/1324 (1960 III, p. 2832).
(e) S.I. 1963/1312 (1963 II, p. 2273).
(f) S.I. 1965/403 (1965 I, p. 1104).
(g) S.I. 1975/1261 (1975 II, p. 4273).
(h) 1966 c. 51.
(i) S.I. 1952/1906 (1952 III, p. 2967).
(j) S.I. 1956/1994, 1961/2205, 1965/450 (1956 I, p. 562; 1961 III, p. 3901; 1965 I, p. 1200).

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 new or altered entries in the valuation roll when the new valuation procedures introduced by the Local Government (Scotland) Act 1975 come into operation on 16th September 1975 and the Valuation Notices (Scotland) Order 1970 (S.I. 1970/1369) ceases to have effect.

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