STATUTORY INSTRUMENTS

1984 No. 1505 (S.125)

RATING AND VALUATION

The Valuation Roll and Valuation Notice (Scotland) Order 1984

Made - - - -	*17th September* 1984
Coming into Operation	*27th September* 1984

In exercise of the powers conferred on me by sections 1(1), 3(2), 35(2) and (3) and 37(1) 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 Roll and Valuation Notice (Scotland) Order 1984 and shall come into operation on 27th September 1984.

Interpretation

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

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

"the 1928 Act" means the Rating and Valuation (Apportionment) Act 1928**(b)**;

"freight-transport lands and heritages" and "industrial lands and heritages" have the same meaning as in the 1928 Act;

"gross annual value", "net annual value" and "rateable value" have the same meanings as in the Valuation and Rating (Scotland) Act 1956**(c)**;

(2) References to a Schedule shall be construed as references to the Schedule to this order.

Form of valuation roll

3. Any valuation roll which comes into force on or after 1st April 1985 shall be in tabular form and shall include the following information in respect of any lands and heritages shown therein:—

(*a*) description and situation;

(*b*) the name or names of the proprietor, tenant and occupier, as appropriate, together with their designation as such;

(*c*) the gross annual value (if appropriate);

(*d*) the net annual value where this differs from the rateable value;

(*e*) the rateable value;

(a) 1975 c. 30. **(b)** 1928 c. 44. **(c)** 1956 c. 60.

(*f*) the markings (as to livestock buildings, industrial, or freight-transport lands and heritages and other matters required by sections 9(5) and 9(7) of the 1928 Act**(a)** and section 1(7) of the Valuation for Rating (Scotland) Act 1970**(b)**; but this information may be omitted if a note stating how these provisions are otherwise given effect is included;

(*g*) the apportioned value under section 7 of the Local Government (Scotland) Act 1966**(c)** or section 45(1) of the Water (Scotland) Act 1980**(d)**; this may include "domestic" and "remainder" values separately;

(*h*) the effective date of any alterations made under section 2 of the Act;

(*i*) the apportionments required by section 9(8) of the 1928 Act in respect of industrial or freight-transport lands and heritages; but this information may be omitted if a note stating how these provisions are otherwise given effect is included;

(*j*) where rights of salmon fishing fall to be entered in the roll in pursuance of a requisition made by a district fishery board by virtue of section 5 of the Salmon Fisheries (Scotland) Act 1868**(e)**, as read with section 7(2) of the Local Government and Miscellaneous Financial Provisions (Scotland) Act 1958**(f)**, an entry in respect of such rights in a separate part of the roll together with a note stating that such rights are entered in pursuance of such a requisition and are entered for the purpose of fishery assessments only.

Form of valuation notice

4.—(1) The notice which an assessor is required to give in pursuance of section 3(2) of the Act (the "valuation notice") in respect of an entry in a valuation roll in force on or after 1st April 1985 shall be in tabular form and include the information in paragraphs (*a*), (*c*), (*d*), (*e*), (*g*) and (*h*) of article 3 above.

(2) The valuation notice shall include also the information given in the Schedule or words to the like effect unless the notice relates to an alteration made in the roll—

(*a*) pursuant to an agreement reached under section 2(3) of the Act and the notice is issued to the person who reached that agreement with the assessor; or

(*b*) pursuant to a decision of the valuation appeal committee, the Lands Tribunal for Scotland or the Lands Valuation Appeal Court.

(a) Section 9(5) of the 1928 Act was amended by the Valuation and Rating (Scotland) Act 1956 (c. 60), Schedule 7, Part IV.

(b) 1970 c. 4.

(c) 1966 c. 51; section 7 was amended by the Local Government (Scotland) Act 1973 (c. 65), Schedule 9, paragraph 67 and by the Local Government (Scotland) Act 1975 (c. 30), Schedule 2, paragraph 4.

(d) 1980 c. 45.

(e) 1868 c. 123.

(f) 1958 c. 64.

Revocations

5. The Valuation Notice (Scotland) Order 1977**(a)** and the Valuation Roll (Scotland) Order 1977**(b)** are hereby revoked except insofar as the forms prescribed therein fall to be used in connection with alterations to a valuation roll in force at the date of coming into operation of this order.

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

New St Andrew's House,
Edinburgh.
17th September 1984

(a) S.I. 1977/1691.

(b) S.I. 1977/1692.

Article 4 SCHEDULE

Lodging an appeal

If you think that the values shown overleaf are too high (for example, by comparison with those for similar properties) the first thing you should do is to approach the assessor. He made the valuation, and he has the power to change it. Contact his office by calling, or by telephone, or by writing, as soon as possible.

The last date for lodging an appeal is 15th September [*] or 6 weeks from the date of issue of this notice whichever is the later (but see also "Time limits for appeal" below). If you have not reached agreement with the assessor by then you must send the assessor *a written letter of appeal to be in his hands before that date.* This should say why you think the valuation is wrong and, if possible, what you think it ought to be.

In most cases, your appeal will be heard by a valuation appeal committee but you may settle the matter by agreement with the assessor at any time before the hearing. You may also withdraw your appeal at any time. The secretary of the valuation appeal committee will send you, at least 35 days in advance of the hearing, a notice to appear. If the date should be unsuitable, you should advise him, or the assessor, without delay. Together with the notice to appear you will get a leaflet telling you what form the hearing will take.

The Lands Tribunal for Scotland

If you consider your appeal is complex, highly technical or raises major questions of principle or law you may apply to the valuation appeal committee requesting it to refer your appeal to the Lands Tribunal for Scotland, a national body with the status of a court, instead of itself hearing the appeal.

Such an application may be made at any time up to 21 days before the date set for hearing your appeal, but early application is advised. The assessor will give you further details and advice.

Time limits for appeal

You must submit your appeal in writing to the assessor to be with him on or before the last date for appeal. This date varies with the kind of appeal. There are 3 kinds—

(*a*) Appeals against revaluation or a new valuation (if for example the property is newly built): 15th September in the revaluation year or 6 weeks from the date of issue of the valuation notice, whichever is the later.

(*b*) If you are a new proprietor, tenant or occupier you may appeal against the valuation in force when you took over the property but you must do this within 6 months of acquiring the interest in the property.

* Insert the calendar year of the year of revaluation.

(*c*) If your property has been affected by a "material change of circumstances" you may appeal *at any time.* The phrase "material change of circumstances" is statutorily defined**(a)** and if you think your property has been affected in this way you should discuss the circumstances with the assessor. The definition is—

"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, 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 or the Lands Tribunal for Scotland under section 1(3A) of the Lands Tribunal Act 1949**(b)**, and any decision of that Court, committee or Tribunal which alters the gross or net annual value or rateable value of any comparable lands and heritages.

Powers of the assessor to change a valuation

The assessor may himself change a valuation in a number of circumstances. In particular he may—

(*a*) correct any error of measurement, survey or classification or any clerical or arithmetical error; and

(*b*) take account of any material change of circumstances as in the definition given above.

In such a case where he changes a valuation he will issue a new notice and you will have a right of appeal, in respect of such a change.

Further advice

The valuation roll may be inspected during ordinary business hours at the office(s) of the assessor and of various other places throughout the area, such as main public libraries.

If you have any questions or are uncertain about any aspect of your valuation or your appeal rights you should discuss them first with the assessor. He may be able to settle matters without any further procedure.

If you are unable to reach agreement with the assessor and your appeal is to be heard by the valuation appeal committee you may be eligible for help under the Legal Advice and Assistance Scheme ("legal aid") under which a solicitor can help you prepare your case. The scheme does not cover the cost of your solicitor appearing for you at the hearing. You can obtain full details from Citizens Advice Bureaux or from local legal aid offices (look under "legal aid" in the telephone directory).

Name and address of assessor.

Date of issue*

(a) The definition is in section 37(1) of the Local Government (Scotland) Act, as amended by section 20 of and Schedule 2, paragraph 17 to the Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 30).

(b) 1949 (c. 42); section 1(3A) was added by the Rating and Valuation (Amendment) (Scotland) Act 1984, section 12(1).

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

EXPLANATORY NOTE

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

This order prescribes the form of any valuation roll which comes into force on or after 1st April 1985 and the form of valuation notice to be issued by an assessor in respect of entries in such a roll.

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