



# Non-Domestic Rates (Scotland) Act 2020

## 2020 asp 4

### PART 2

#### ADMINISTRATION AND ENFORCEMENT OF NON-DOMESTIC RATES

##### *Report on number of assessors and availability of resources*

#### **24 Duty to report on number of assessors and availability of resources**

- (1) Subsection (2) applies to—
  - (a) a joint valuation board established by an order under section 27(7) of the Local Government etc. (Scotland) Act 1994,
  - (b) a valuation authority from whom functions have not been delegated to such a board by virtue of section 27(8) of that Act.
- (2) The board or authority must, in each reporting year, prepare a report on—
  - (a) the number of assessors and depute assessors appointed by the board or authority holding office on 1 April in that year,
  - (b) whether that number is sufficient for the proper exercise of the functions of those assessors and depute assessors in relation to non-domestic rates,
  - (c) whether the board or authority has sufficient resources for the proper exercise of its functions in relation to non-domestic rates,
  - (d) such other matters relating to non-domestic rates as the board or authority considers appropriate.
- (3) A report under subsection (2) must be laid before the Scottish Parliament by 31 May in the reporting year.
- (4) In this section, “reporting year” means 2025 and each third year thereafter.