



Valuation and Rating (Scotland) Act 1956

1956 CHAPTER 60

PART II

RATING

22 Exemption of churches, etc., from rates

- (1) In respect of the year 1956-57 and of any subsequent year, no rate shall be levied on—
 - (a) any church, chapel, meeting place or building exclusively appropriated to public religious worship ;
 - (b) any church hall, chapel hall or similar building belonging to or held by a religious body, so long as the use of such hall or building is wholly or mainly for purposes connected with that body and no profit is derived by that body from its use for any other purpose.
- (2) Where any such premises as are mentioned in the foregoing subsection form part of other lands and heritages and are not entered separately in the valuation roll, the gross annual value of those lands and heritages shall be apportioned between the said premises and the remainder of the lands and heritages, and the gross annual values of such premises and of such remainder shall be shown separately in the valuation roll.
- (3) The provisions of the Valuation Acts (including, without prejudice to the foregoing generality, the provisions with respect to persons whose property is valued and with respect to appeals and complaints) shall apply with regard to any matter required by the last foregoing subsection to be shown in the valuation roll.
- (4) For the purposes of this section—
 - (a) the expression " rate" does not include a domestic water rate;
 - (b) a church, chapel, meeting place or building shall be deemed to be exclusively appropriated to public religious worship notwithstanding that it or any part of it is also used for the purpose of a Sunday school or for other purposes connected with the religious body to whom it belongs or by whom it is held or for any of the purposes of the Civil Defence Acts, 1937 to 1954.