



Rating and Valuation (Amendment) (Scotland) Act 1984

1984 CHAPTER 31

PART II

VALUATION

14 Separate entry in valuation roll of pitches for static caravans

After subsection (8) of section 3 of the Rating (Caravan Sites) Act 1976 (valuation and rating of caravan sites) there shall be inserted the following subsection—

“(8A) Where—

- (a) a caravan site is treated under subsection (1) above as a single unit of lands and heritages ;
- (b) a caravan pitch on that site would be taken as including, as part of lands and heritages, the caravan for the time being on it; and
- (c) the caravan pitch is separately occupied by a person other than the site operator,

the assessor shall, on the application of that person, omit the pitch from the single unit and enter it separately in the valuation roll.”.