

Status: Point in time view as at 12/02/1991.

Changes to legislation: There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed), Part I. (See end of Document for details)

SCHEDULES

SCHEDULE 1

VALUATION AND RATING

PART I

PART RESIDENTIAL SUBJECTS

Textual Amendments applied to the whole legislation

- F1** Act repealed (*prosp.*) by [Local Government Finance Act 1992 \(c. 14\)](#), ss. 117(2), 119(2)(e), [Sch.14](#) (with s. 118(1)(2)(4) and saving in s. 118(3) and subject to a saving for Sch. 2 para. 7A (16.8.1993) by [S.I. 1993/1780](#), [art. 2](#) and subject to amendments (11.6.1996) by [1995 c. 18](#), s. 41(4), [Sch. 2 para. 10](#); [S.I. 1996/1509](#), [art. 2](#), [Sch.](#) and (29.11.1999 for specified purposes, otherwise *prosp.*) by [1998 c. 14](#), ss. 86(1), 87(2), [Sch. 7 para. 15](#); [S.I. 1999/3178](#), [art. 2\(1\)\(a\)\(2\)](#) (subject to transitional provisions in [Schs. 21-23](#)) The repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#) was brought into force (1.4.1992) as regards Sch. 1 para. 19 by [S.I. 1992/818](#), [para. 2\(b\)](#), [Sch.](#)
- The repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#) was brought into force (1.10.1992) as regards ss. 3A, 9, 10(7A), 11B, 28, Sch. 2 paras. 1(2), 2(1), Sch. 5 paras. 2-5, 9, 10, 14, 15, 17, 18, 19, 21, 25 by [S.I. 1992/2183](#), [art. 2\(d\)](#), [Sch.](#) (with savings in [art. 3](#))
- The repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#) was brought into force (1.4.1993) as regards ss. 1-7, 14, 18(2A), 20(10), 25(1)(3), words in s. 26(1), ss. 26(2), 27, 33, Sch. 1, Sch. 3 paras. 1-4, 5(1), 7, Sch. 5 paras. 1, 6, 12, 13, 16, 19A, 20, 22-24, 26-49 by [S.I. 1993/575](#), [art. 2](#), [Sch.](#) (with savings in [arts. 4, 5\(b\)](#))

Apportionment notes

- 1 Subject to paragraph 2 below, the assessor for each valuation area shall, by such date before 1st April 1989 as may be prescribed, apportion the net annual value and the rateable value of those lands and heritages entered in the valuation roll which are part residential subjects as between the residential and non-residential use made of them.
- 2 The assessor shall, by such date before 1st April 1989 as may be prescribed, alter the valuation roll by adding to the entry of lands and heritages which are part residential subjects a note (an “apportionment note”) showing, separately from their net annual value and their rateable value, the parts of each of those values which relate respectively to the residential and non-residential use of the lands and heritages.

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Addition, deletion or amendment of apportionment notes

- 3 Where, on or after the date prescribed under paragraph 2 above, the assessor alters the valuation roll by entering therein lands and heritages which are part residential subjects, he shall apportion the net annual value and the rateable value of those lands and heritages as between the residential and non-residential use made of them and shall include in the entry an apportionment note.
- 4 Subject to paragraph 9 below, where, on or after the date prescribed under paragraph 2 above—
- (a) lands and heritages included in the valuation roll become or cease to be part residential subjects; or
 - (b) there is such a change as between the residential and non-residential use of the lands and heritages that the apportionments of the net annual value and the rateable value shown in the valuation roll are incorrect,
- the assessor shall apportion or, as the case may be, re-apportion the net annual value and the rateable value of those lands and heritages as between the residential and non-residential use made of them, and shall alter the roll by adding an apportionment note to the entry in respect of those lands and heritages or, as the case may be, by deleting or amending the existing note.
- 5 Subject to paragraph 9 below, where, under any of the provisions of section 2(1) of the ^{M1}1975 Act (which provides for the alteration of the valuation roll in certain circumstances), the assessor alters the net annual value and the rateable value of any lands and heritages which are part residential subjects, he shall apportion the new net annual value and the new rateable value as between the residential and the non-residential use of the subjects, and shall amend the apportionment note accordingly.

Marginal Citations

M1 1975 c. 30.

Date of coming into effect of addition, deletion or amendment of apportionment note

- 6 Where the valuation roll is altered under paragraph 2 above by the addition of an apportionment note to any entry relating to lands and heritages in the valuation roll, the alteration shall take effect from 1st April 1989.
- 7 Where an apportionment note is included under paragraph 3 above as part of an entry relating to any lands and heritages in the valuation roll, the note shall take effect—
- (a) where the entry is made before that date, from 1st April 1989, and
 - (b) where the entry is made on or after 1st April 1989, from—
 - (i) the date when the lands and heritages to which the entry relates come into existence or occupancy, or

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(ii) the beginning of the financial year in which the entry is made, whichever is the later.

8 Subject to paragraph 9 below, where the valuation roll is altered by the addition or deletion of, or by an amendment to, an apportionment note under paragraph 4 above, or by an amendment to an apportionment note under paragraph 5 above, the alteration shall take effect from—

- (a) the date of the event by reason of which the addition, deletion or amendment is made, or
- (b) the beginning of the financial year in which the addition, deletion or amendment is made,

whichever is the later.

9 No alteration to the valuation roll consisting of an amendment to an apportionment note shall be made or take effect until three months, or such other period as may be prescribed, after the date when that apportionment note is made or takes effect, whichever is the later.

Revaluations

10 Where the assessor makes up a valuation roll in respect of a financial year which is a year of revaluation within the meaning of section 37(1) of the ^{M2}1975 Act (which defines terms used in that Act), he shall apportion the new net annual value and the new rateable value of any lands and heritages which are part residential subjects as between the residential and non-residential use of the subjects, and shall include in the entry relating to those lands and heritages a new apportionment note.

Marginal Citations

M2 1975 c. 30.

General

11 For the purposes of this Part of this Schedule the extent to which subjects are used residentially shall be determined by reference to the use made of the subjects as the sole or main residence of any person, and criteria may be prescribed by reference to which any apportionment or re-apportionment of net annual values and rateable values under this Part of this Schedule is to be carried out.

12 No rates shall be leviable in respect of such part of their rateable value as relates to the residential use of any lands and heritages which are part residential subjects.

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