
Status: Point in time view as at 18/11/2003.

Changes to legislation: Local Government Finance Act 1992, Cross Heading: Addition, deletion or amendment of apportionment notes is up to date with all changes known to be in force on or before 01 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 5

PART RESIDENTIAL SUBJECTS: SCOTLAND

Addition, deletion or amendment of apportionment notes

- 1 Where, on or after 1st April 1993, 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.
- 2 Subject to paragraph 6 below, where, on or after 1st April 1993—
 - (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 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.
- 3 Subject to paragraph 6 below, where, under any of the provisions of section 2(1) of the 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.

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