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**Changes to legislation:** Local Government Finance Act 1992, Cross Heading: Revaluation is up to date with all changes known to be in force on or before 28 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) [View outstanding changes](#)

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## SCHEDULES

### SCHEDULE 5

#### PART RESIDENTIAL SUBJECTS: SCOTLAND

##### *Revaluation*

- 7 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 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.

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

- Act applied (with modifications) by [S.I. 2010/875 reg. 16Sch. 2](#) (This amendment not applied to [legislation.gov.uk](#). The amending S.I. was revoked before ever coming into force by [S.I. 2010/1906, reg. 2](#))

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 6(2)(ea) inserted by [2012 c. 17 s. 13\(1\)](#)