



Local Government etc. (Scotland) Act 1994

1994 CHAPTER 39

PART I

LOCAL GOVERNMENT REORGANISATION

CHAPTER 5

FINANCE

Valuation and rating

26 Valuation lists.

- (1) Subject to the provisions of this section, the local assessor for each new local authority area shall compile for the council for that area, from the existing valuation lists, a valuation list as at 1st April 1996.
- (2) The provisions of section 84 of the 1992 Act (compilation and maintenance of valuation lists) shall apply, with any necessary modifications, to a valuation list compiled under subsection (1) above as they apply to a valuation list compiled under that section.
- (3) As soon as reasonably practicable after compiling a valuation list under subsection (1) above, the local assessor shall send a copy of the list to the council for whose area the list was compiled; and the council shall, as soon as reasonably practicable, deposit it at their principal office.
- (4) Subsection (1) above does not apply to the local assessors for the councils of the Borders, Dumfries and Galloway, Fife, Highland, Orkney Islands, Shetland Islands or Western Isles.

Changes to legislation: *There are currently no known outstanding effects for the Local Government etc. (Scotland) Act 1994, Section 26. (See end of Document for details)*

(5) In this section—

“existing valuation lists” means the lists maintained under the said section 84 of the 1992 Act on the day on which this section comes into force in relation to the area of any regional council whose area includes any part of the area of the new authority; and

“valuation list” has the same meaning as in the 1992 Act.

(6) A local assessor shall compile a list under this section by extrapolating from the existing valuation lists and, accordingly, except to the extent that valuation may be required to be carried out under any provision of the 1992 Act, shall not carry out any valuation of property for the purposes of a list compiled under this section.

Changes to legislation:

There are currently no known outstanding effects for the Local Government etc. (Scotland) Act 1994, Section 26.