



Valuation and Rating (Scotland) Act 1956

1956 CHAPTER 60

PART I

VALUATION

10 Duties of Assessor of Public Undertakings (Scotland)

- (1) The Assessor of Public Undertakings (Scotland) shall, in respect of the year 1961-62 and of every subsequent year, make up a valuation roll in accordance with the Valuation Acts, and for the purposes of the said roll and subject to the provisions of Part III of this Act the said Assessor shall—
- (a) in respect of the year 1961-62 and of every fifth year thereafter value or revalue all lands and heritages which he is required under any enactment to value ;
 - (b) in respect of each of the four years following the year 1961-62 or following such fifth year, as the case may be, enter such lands and heritages in the said roll at the respective values entered in the valuation roll made up under this subsection for the immediately preceding year; and
 - (c) value any other lands and heritages which were in existence at the commencement of the year in respect of which the valuation roll is being made up and which were not entered in the roll made up for the immediately preceding year:

Provided that it shall be the duty of the said Assessor, where by reason of a material change of circumstances there has been an alteration in the value of any lands and heritages which by virtue of paragraph (b) of this subsection fall to be entered in a valuation roll made up under this subsection at the value entered in respect of those lands and heritages in the roll made up for the immediately preceding year, to enter the altered value of such lands and heritages in the first-mentioned roll.

- (2) It shall not be competent for any person to appeal against, or to complain in respect of, any entry in a valuation roll made up under the foregoing subsection in respect of any lands and heritages which, by virtue of paragraph (b) of the said subsection, fall to be entered at the same value as in the immediately preceding year, except—

Status: This is the original version (as it was originally enacted).

- (a) on the ground that since they were valued or last revalued there has been a material change of circumstances affecting the value of the lands and heritages in question ; or
- (b) where the said Assessor proposes to enter an altered value in respect of such lands and heritages.

An appeal on the ground mentioned in paragraph (a) of this subsection shall not be competent unless the said person has on or before the thirty-first day of March given to the said Assessor notice in writing of the material change of circumstances.

- (3) In this section the expression " material change of circumstances " has the like meaning as in the last foregoing section