



Valuation and Rating (Scotland) Act 1956

1956 CHAPTER 60

PART I

VALUATION

7 Provisions relating to agricultural lands and heritages and dwelling-houses occupied in connection therewith

(1) For the purpose of making up any valuation roll for the year 1961-62 or any subsequent year the following provisions of this section shall have effect regarding agricultural lands and heritages and dwelling-houses occupied in connection therewith.

(2) In this section—

" agricultural lands and heritages " means any lands and heritages used for agricultural or pastoral purposes only or as woodlands, market gardens, orchards, allotments or allotment gardens and any lands exceeding one quarter of an acre used for the purpose of poultry farming, but does not include any buildings thereon other than agricultural buildings, or any garden, yard, garage, outhouse or pertinent belonging to and occupied along with a dwelling-house, or any land kept or preserved mainly or exclusively for sporting purposes;

" agricultural buildings " means buildings (other than dwelling-houses) occupied together with agricultural lands and heritages, or being or forming part of a market garden, and in either case used solely in connection with agricultural operations thereon; and

" pertinent " has the like meaning as in the last foregoing section.

(3) No agricultural lands and heritages shall be entered in the valuation roll, and any reference in any enactment to the person appearing from the valuation roll to be the owner or the occupier of any lands and heritages shall on and after the sixteenth day of May, nineteen hundred and sixty-one, have effect in the case of agricultural lands and heritages as if the reference to the valuation roll were omitted.

(4) The gross annual value of any dwelling-house which—

Status: This is the original version (as it was originally enacted).

- (a) is occupied in connection with agricultural lands and heritages; and
- (b) is used as the dwelling-house of a person engaged primarily in carrying on or directing agricultural operations on those lands and heritages or employed as an agricultural worker thereon ; and
- (c) is suitable in character and size for such use in connection with those lands and heritages,

shall be determined in accordance with the provisions of subsection (2) of the last foregoing section, on the assumption, however, that it could not be occupied and used otherwise than as aforesaid.

- (5) Save as provided in subsections (6) to (8) of this section the net annual value of any such dwelling-house as aforesaid shall be ascertained in accordance with subsection (6) of the last foregoing section, and the rateable value thereof shall be the net annual value thereof as so determined.

- (6) Where such a dwelling-house as aforesaid is occupied—

- (a) by a crofter or cottar within the meaning of the Crofters (Scotland) Act, 1955, or by a person to whom subsection (6) of section twenty-two of the said Act applies, or
- (b) in connection with any agricultural lands and heritages situated within the counties to which that Act applies, being lands and heritages the area of which does not exceed fifty acres or the rent of which does not exceed fifty pounds per annum and which are occupied by the owner or tenant thereof,

the net annual value and the rateable value of the dwelling-house shall be the gross annual value thereof less an amount equal to fifty per cent. of such gross annual value.

- (7) The Secretary of State may by order provide that for the amount specified in the last foregoing subsection there shall be substituted such amount, or an amount to be calculated in such manner, as may be specified in the order.

The power to make orders conferred on the Secretary of State by this subsection shall be exercisable by statutory instrument and no order shall be made under this subsection unless a draft of the order has been laid before Parliament and approved by a resolution of each House of Parliament.

- (8) The foregoing provisions of this section shall apply, in like manner as they apply to such a dwelling-house as aforesaid which is occupied by a crofter within the meaning of the said Act of 1955—

- (a) to a dwelling-house occupied by any person or the husband or wife of any person to whom a conveyance in feu of the dwelling-house has been granted under section eighteen of that Act; and
- (b) to such a dwelling-house as aforesaid occupied in connection with any agricultural lands and heritages situated within the counties to which that Act applies by a person who has no right or title so to do and who is engaged in the like activities and occupations as a crofter.