



# Rating (Scotland) Act 1926

## 1926 CHAPTER 47

### 14 Provisions as to valuation roll

- (1) Every valuation roll made up in accordance with the Lands Valuation (Scotland) Act, 1854, or section sixty of the Burgh Police (Scotland) Act, 1903, shall in addition to the other particulars required by the said Acts show the rateable value of the lands and heritages and the amount of any deduction from the gross annual value for the purpose of ascertaining the rateable value, and the provisions of the Lands Valuation (Scotland) Act, 1854 (including, without prejudice to the said generality, the provisions with respect to notices to persons whose property is valued and with respect to appeals) shall apply accordingly.
- (2) Lands and heritages, the gross annual value of which is also the rateable value, shall not be included in the same entry in a valuation roll as lands and heritages from the gross annual value of which a deduction is made in ascertaining the rateable value, nor shall any lands and heritages be included in the same entry therein as other lands and heritages unless the same rate of deduction is made from the gross annual value in ascertaining the rateable value in the case of each of the lands and heritages in the entry.
- (3) Where for the purposes of any rate leviable under or in accordance with any local Act an apportionment is required of the total gross annual value of lands and heritages entered in a valuation roll under a single entry the assessor under the Lands Valuation (Scotland) Act, 1854, may, and on the application of the authority by whom the rate is leviable or of any person interested shall, apportion the sum entered in the valuation roll in respect of the said lands and heritages so far as necessary for the purpose of levying the rate aforesaid, and the authority or any person aggrieved by the apportionment may, within fourteen days after such apportionment has been intimated to him, appeal to the sheriff, whose decision shall be final.
- (4) Where for the purposes of this Act an amount required or the amount of a deficiency or the amount of expenses in respect of a year is to be allocated and apportioned between two or more rating authorities according to the rateable valuations or the gross annual valuations in the valuation roll of their respective areas so far as within the parish or the education area or other district, the valuation roll shall be the valuation roll for the preceding year with such adjustments on the basis of the roll for that year as

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

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may be necessary to take account of any alteration in boundaries of the area of any rating authority, to which effect has been or is being given in the valuation roll for the year current. The provisions of this subsection shall also apply for the purpose of the apportionment of the expenses of district boards of control in the case of the first year after the commencement of this Act, and for the purpose of ascertaining the amount of the contribution by a royal, parliamentary or police burgh under the provisions of subsection (4) of section sixty of the Local Government (Scotland) Act, 1889.