

## 1976 No. 778 (S. 66)

## RATING AND VALUATION

## Act of Sederunt (Valuation Appeal Rules Amendment) 1976

Made - - - - 18th May 1976

Coming into Operation 14th June 1976

The Lords of Council and Session, under and by virtue of the powers conferred upon them by section 6 of the Rating and Valuation (Scotland) Act 1952(a), and of all other powers competent to them in that behalf, do hereby enact and declare:

*Citation, commencement and interpretation*

1.—(1) This Act of Sederunt may be cited as the Act of Sederunt (Valuation Appeal Rules Amendment) 1976 and shall come into operation on 14th June 1976.

(2) The Interpretation Act 1889(b) applies to the interpretation of this Act of Sederunt as it applies to an Act of Parliament.

*Amendment of rule 3 of the Valuation Appeal Rules 1952*

2. In the Act of Sederunt (Valuation Appeal Rules) 1952(c), as amended(d), for rule 3 there is substituted the following rule:

“3.—(1) An appeal to the Lands Valuation Appeal Court against the valuation of any lands and heritages by the Assessor of Public Undertakings (Scotland)—

(a) under Section 24 or 25 of the Lands Valuation (Scotland) Act 1854(e); or

(b) under Section 5(5) of the Local Government (Scotland) Act 1975 (f), shall be by way of a Note of Appeal lodged on or before the date in any year, or within the period, specified in paragraph (3) of this rule in relation to those lands and heritages.

(2) A Note of Appeal under this rule shall be framed in accordance with the form set out in the Schedule to these rules and shall specify the matter to which the appeal relates and the facts and contentions upon which it is maintained that the valuation is erroneous.

(3) In respect of the year 1976-77 and any subsequent year, not being a year of revaluation, the dates and the period specified for the purposes of paragraph (1) of this rule are—

(a) 1952 c. 47.

(c) S.I. 1952/1906 (1952 III, p. 2967).

(e) 1854 c. 91.

(b) 1889 c. 63.

(d) S.I. 1971/375 (1971 I, p. 1163).

(f) 1975 c. 30.

- (a) in relation to lands and heritages to which section 6 of the said Act of 1975 applies or to which any order under that section, or any enactment repealed or amended by any order under that section, applies, not being lands and heritages mentioned in sub-paragraph (b), 15th April;
- (b) in relation to lands and heritages that the British Gas Corporation are to be treated as occupying in a separately rated area by virtue of Section 24 of the Valuation and Rating (Scotland) Act 1956, 5th October;
- (c) in relation to other lands and heritages, within a period of 2 calendar months from the date of issue of a direction of the Assessor under section 5 of the said Act of 1975.

(4) A deliverance in respect of any appeal under this rule shall be pronounced within a period of 3 calendar months from the date of the lodging of the Note of Appeal.”

And the Lords appoint this Act of Sederunt to be inserted in the Books of Sederunt.

*G. C. Emslie,*  
I.P.D.

Edinburgh,

18th May 1976.

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#### EXPLANATORY NOTE

*(This Note is not part of the Act of Sederunt.)*

This Act of Sederunt amends the Act of Sederunt (Valuation Appeal) Rules 1952 by altering in certain cases the dates and period within which appeals against valuations by the Assessor of Public Undertakings (Scotland) are to be lodged and the period within which a deliverance is to be pronounced, in consequence of the procedural changes effected by the Local Government (Scotland) Act 1975, and the Assessor of Public Undertakings Valuations (Procedure Dates and Time Limits) (Scotland) Order 1975.

SI 1976/778  
ISBN 0-11-060778-3

