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STATUTORY INSTRUMENTS

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**1989 No. 2385 (S.159)**

**RATING AND VALUATION**

**The Valuation Roll and Valuation Notice (Scotland) Order 1989**

*Made - - - - 15th December 1989*

*Coming into force - - 30th December 1989*

The Secretary of State, in exercise of the powers conferred on him by sections 1(1), 3(2), 35(2) and (3) and 37(1) of the Local Government (Scotland) Act 1975( (1)) and of all other powers enabling him in that behalf, hereby makes the following Order:

**Citation, commencement and interpretation**

1.—(1) This Order may be cited as the Valuation Roll and Valuation Notice (Scotland) Order 1989 and shall come into force on 30th December 1989.

(2) In this Order, unless the context otherwise requires—

“the 1928 Act” means the Rating and Valuation (Apportionment) Act 1928( (2));

“the 1956 Act” means the Valuation and Rating (Scotland) Act 1956( (3));

“the 1970 Act” means the Valuation for Rating (Scotland) Act 1970( (4));

“the 1975 Act” means the Local Government (Scotland) Act 1975;

“the 1986 Act” means the Salmon Act 1986( (5));

“the 1987 Act” means the Abolition of Domestic Rates Etc. (Scotland) Act 1987( (6)).

**Form of valuation roll**

2. Any valuation roll which comes into force on or after 1st April 1990 shall be in tabular form and shall include the following information in respect of any lands and heritages shown therein:—

(a) the description and situation of those lands and heritages;

(b) the name or names of the proprietor, tenant and occupier of those lands and heritages, as appropriate, together with their designations as such;

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(1) 1975 c. 30; section 37(1) contains a definition of “prescribed” relevant to the exercise of the statutory powers under which this Order is made.

(2) 1928 c. 44

(3) 1956 c. 60

(4) 1970 c. 4

(5) 1986 c. 62

(6) 1987 c. 47

- (c) the net annual value of those lands and heritages as ascertained under section 6(8) of the 1956 Act( (7));
- (d) the rateable value of those lands and heritages within the meaning of section 6(9) of the 1956 Act( (8)), except in the case mentioned in (e) below;
- (e) if those lands and heritages are such as are mentioned in section 7B of the 1956 Act( (9)) (buildings used for breeding and rearing of horses), the amount which is required to be taken as their rateable value in terms of that section and a note to that effect;
- (f) the date of taking effect of any alteration in the valuation roll relating to those lands and heritages made under section 2 of the 1975 Act which is required to be stated in the valuation roll by subsection (2) of that section( (10));
- (g) any apportionment note within the meaning of paragraph 2 of Schedule 1 to the 1987 Act relating to those lands and heritages which is required to be entered in the valuation roll by paragraph 10 of that Schedule;
- (h) the date of taking effect of any alteration to an entry in the valuation roll relating to those lands and heritages which is required to be shown in the valuation roll by paragraph 13 of Schedule 1 to the 1987 Act (alterations consisting of an addition, deletion or amendment of an apportionment note referred to in (g) above);
- (i) if those lands and heritages are industrial or freight-transport lands and heritages within the meaning of section 3 or 5, as read with section 9, of the 1928 Act—
  - (i) any distinguishing mark or other indication required to be shown in the valuation roll by section 9(5)( (11)) or (7) of that Act; and
  - (ii) any apportionment made by the assessor in pursuance of section 9(6) or (7) of that Act which is required to be shown in the valuation roll by section 9(8) of that Act;
- (j) if those lands and heritages are such as are mentioned in section 1 of the 1970 Act( (12)) (buildings used for livestock production), the distinguishing mark or other indication to that effect which is required to be shown in the valuation roll by section 1(7) of that Act;
- (k) if those lands and heritages consist of a salmon fishery which falls to be entered in the valuation roll in pursuance of section 11(2) or (3) of the 1986 Act (cases where the assessor is required, on certain requests being made to him, to value the fishery and enter it in the valuation roll), a note to that effect.

### **Form of valuation notice**

3.—(1) The notice which an assessor is required to issue in pursuance of section 3(2) of the 1975 Act (the “valuation notice”) in respect of an entry relating to lands and heritages in a valuation roll in force on and after 1st April 1990 shall be in tabular form and include the information which is required to be shown in the valuation roll in respect of those lands and heritages by article 2 above.

(2) The valuation notice shall also include the information contained in the Schedule to this Order, or in words to the like effect, unless the valuation notice relates to an alteration made in the valuation roll—

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(7) Section 6(8) was amended by the 1987 Act, Schedule 6.

(8) Section 6(9) was amended by the Local Government (Financial Provisions) (Scotland) Act 1963 (c. 12), Schedule 3, Part II and by the 1987 Act, Schedule 6.

(9) Section 7B was inserted by the Local Government and Housing Act 1989 (c. 42), Schedule 6, paragraph 4.

(10) Section 2(2) was amended by the Local Government (Miscellaneous Provisions) (Scotland) Act 1981 (c. 23), section 9 and Schedule 3, paragraph 32, and by the 1987 Act, Schedule 6.

(11) Section 9(5) was amended by the 1956 Act, Schedule 7, Part IV, and by the Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31), Schedule 2, paragraph 4.

(12) Section 1(1) was amended by the 1987 Act, Schedule 6.

- (a) pursuant to an agreement reached under section 2(3) of the 1975 Act( **(13)**), and the valuation notice is issued to the party who reached that agreement with the assessor; or
- (b) pursuant to a decision of the valuation appeal committee, the Lands Tribunal for Scotland or the Lands Valuation Appeal Court.

### **Revocation**

**4.** The Valuation Roll and Valuation Notice (Scotland) Order 1984( **(14)**) is hereby revoked, except insofar as the forms prescribed therein fall to be used in connection with alterations to a valuation roll in force at the date of coming into force of this Order.

St Andrew's House,  
Edinburgh  
15th December 1989

*James Douglas-Hamilton*  
Parliamentary Under Secretary of State, Scottish  
Office

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**(13)** Section 2(3) was amended by the Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31), Schedule 2, paragraph 15.  
**(14)** S.I. 1984/1505

## SCHEDULE

Article 3

**Lodging an appeal**

If you think that the values shown overleaf are too high (for example, by comparison with those for similar properties) the first thing you should do is to approach the assessor. He made the valuation, and he has the power to change it. Contact his office by calling, or by telephone, or by writing, as soon as possible.

If you have been unable to reach agreement with the assessor before the last date for lodging an appeal, which is 15th September [\*] or 6 months from the date of issue of this notice whichever is the later (but see also “Time limits for appeal” below), you must ensure that you have submitted your appeal in writing to him before that date explaining why you think the valuation is wrong.

**Appeal hearings**

In most cases, your appeal will be heard by a valuation appeal committee, but you may settle the matter by agreement with the assessor at any time before the hearing. You may also withdraw your appeal at any time. The secretary of the valuation appeal committee will send you, at least 35 days in advance of the hearing, a notice to appear. If the date should be unsuitable, you should advise him, or the assessor, without delay. Together with the notice to appear you will get a leaflet telling you what form the hearing will take.

If you consider that your appeal has not been heard within a reasonable period of lodging it, you may request the valuation appeal committee to hear the appeal within such period as you may specify being a period not less than 35 days from the date of your request.

**The Lands Tribunal for Scotland**

If you consider your appeal is complex, highly technical or raises major issues of principle or law, you may apply to the valuation appeal committee, within any time up to 21 days before the date set for the hearing of your appeal, requesting it to refer your appeal to the Lands Tribunal for Scotland, a national body with the status of a court, instead of itself hearing the appeal. You may also make a joint application with the assessor for your appeal to be so referred. The assessor will give you further details and advice about this.

**Time limits for appeal**

You must submit your appeal in writing to the assessor to be with him on or before the last date for appeal. This date varies with the kind of appeal. There are 3 kinds of appeal—

- (a) appeals against revaluation or a new valuation (if for example the property is newly built): 15th September in the revaluation year or 6 months from the date of issue of the valuation notice, whichever is the later;
- (b) if you are a new proprietor, tenant or occupier, you may appeal against the valuation in force when you took over the property but you must do this within 6 months of acquiring the interest in the property;
- (c) if your property has been affected by a “material change of circumstances”, you may appeal at any time. The phrase “material change of circumstances” is statutorily defined( **(15)**) and if you think your property has been affected in this way you should discuss the circumstances with the assessor. The definition is—

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(15) The definition is in section 37(1) of the Local Government (Scotland) Act 1975 (c. 30), as amended by the Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31), section 20 and Schedule 2, paragraph 17, and by the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47), Schedule 6.

“material change of circumstances” means in relation to any lands and heritages a change of circumstances affecting their value and, without prejudice to the foregoing generality, includes any alteration in such lands and heritages, any relevant decision of the Lands Valuation Appeal Court or a valuation appeal committee for the valuation area in which the lands and heritages are situated or the Lands Tribunal for Scotland under section 1(3A) of the Lands Tribunal Act 1949( (16)), and any decision of that Court, committee or Tribunal which alters the net annual value or rateable value of any comparable lands and heritages.

### **Powers of the assessor to change a valuation**

The assessor may himself change a valuation in a number of circumstances. In particular he may—

- (a) correct any error of measurement, survey or classification or any clerical or arithmetical error; and
- (b) take account of any material change of circumstances as in the definition given above.

\* Insert the calendar year of the year of revaluation.

In such a case where he changes a valuation he will issue a new notice and you will have a right of appeal in respect of such a change.

### **Further advice**

The valuation roll may be inspected during ordinary business hours at the office(s) of the assessor and at various other places throughout the area, such as main public libraries.

If you have any questions or are uncertain about any aspect of your valuation or your appeal rights you should discuss them first with the assessor. He may be able to settle matters without any further procedure.

If you are unable to reach agreement with the assessor and your appeal is to be heard by the valuation appeal committee or by the Lands Tribunal for Scotland you may be eligible for help under the Legal Advice and Assistance Scheme by which a solicitor can help you prepare your case. Civil legal aid may also be available to cover the cost of your solicitor appearing for you at the hearing. You can obtain full details from Citizens Advice Bureaux or from local legal aid offices (look under “Legal aid” in the telephone directory).

Name and address of assessor

Date of issue\*

\* May be omitted from a notice in respect of an entry where the time limit for appeal is 15th September in the year in which the roll comes into force.

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order prescribes the form of the valuation roll which comes into force on or after 1st April 1990 (article 2), and the form of valuation notice to be issued by the assessor in respect of entries in such a roll (article 3 and Schedule).

It also revokes, subject to savings, the Valuation Roll and Valuation Notice (Scotland) Order 1984 (S.I.1984/1505) which previously prescribed these forms (article 4).