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STATUTORY INSTRUMENTS

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**1993 No. 355**

**The Council Tax (Alteration of Lists and Appeals) (Scotland) Regulations 1993**

**PART II**

**ALTERATION OF VALUATION LISTS**

**Restrictions on alteration of valuation bands**

**4.—(1)** No alteration shall be made of a valuation band shown in the list as applicable to any dwelling unless—

- (a) since the valuation band was first shown in the list as applicable to the dwelling—
  - (i) there has been a material increase in the value of the dwelling and it, or any part of it, has subsequently been sold; or
  - (ii) subject to paragraph (2), there has been a material reduction in the value of the dwelling;
- (b) the local assessor is satisfied that—
  - (i) a different valuation band should have been determined by him as applicable to the dwelling; or
  - (ii) the valuation band shown in the list is not that determined by him as so applicable;
- (c) the assessor has, under Schedule 5 to the Act, added, amended or deleted an apportionment note relating to any lands and heritages included in the valuation roll; or
- (d) there has been a successful appeal under the Act against the valuation band shown in the list.

**(2)** Where a material reduction in the value of a dwelling is caused wholly by the demolition of any part of the dwelling, the valuation band shall not be altered if—

- (a) the works of demolition are part of, or connected with, a building, engineering or other operation which—
  - (i) has been carried out;
  - (ii) is in progress; or
  - (iii) is proposed to be carried out,in relation to the dwelling; and
- (b) the market value of the dwelling immediately before the commencement of the relevant works is less than it would have been had the dwelling then been in the same physical state as it is in immediately after completion of those works.

**(3)** In paragraph (2)(b)—

“market value” means the amount which the dwelling might reasonably have been expected to realise if it had been sold in the open market by a willing seller; and

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**Status:** This is the original version (as it was originally made).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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“relevant works” means the works of demolition and the building, engineering or other operation of which those works of demolition are part or with which they are connected.