



Lands Valuation (Scotland) Act 1854

CHAPTER 91

LANDS VALUATION (SCOTLAND) ACT 1854

- I Commissioners of Supply and Magistrates of Burghs to make up Valuation Roll annually.
- II Officer of Inland Revenue to assist the Commissioners of Supply and Magistrates in making up the Valuation Roll.
- III Appointment and Duties of Assessors.
- IV Assessors to make up Valuation Roll by 15th August in each Year.
- V Notice to be given to Persons whose Property is valued.
- VI Yearly Rent or Value, how to be estimated.
- VII Assessor may call for written Statement of Rent.
- VIII Courts of Appeal.
- IX Persons entitled to appeal.
- X Procedure at Appeal Courts.
- XI Valuation Roll to be retained by Assessor till 8th of September yearly, and thereafter to be open to Inspection.
- XII Valuation Roll, when completed, to be authenticated, and to be in force for One Year.
- XIII As to Complaints made with regard to Assessors Valuations.
- XIV Three Commissioners of Supply or Two Magistrates, &c. to be, a Quorum.
- XV Preses at Meetings of Commissioners of Supply, and Magistrates of Burghs, under this Act.
- XVI Papers and Documents emanating from Commissioners of Supply, &c., how to be authenticated.
- XVII Powers of Supplementary Assessment granted by existing Acts of Parliament not to be affected.
- XVIII Expenses of Valuations, how to be defrayed.
- XIX New Qualification for Commissioners of Supply.
- XX Assessor of Railways and Canals to be appointed.

- XXI Such Assessor to make up annually a Valuation Roll of Railways and Canals.
- XXII Mode in which the yearly Rent or Value of Railways and Canals is to be ascertained.
- XXIII Water, Gas, and other Companies may have their Lands and Heritages valued by the Assessor of Railways and Canals.
- XXIV Notice of Valuation to be given to Railway and Canal Companies, &c.
- XXV Any Parish, County, or Burgh interested in any Railway or Canal Valuation may appeal against the same to the Lord Ordinary.
- XXVI Assessor of Railways and Canals may call for Books and Writings, &c. and if such are refused, Right of Appeal to be forfeited.
- XXVII Valuations of Railways and Canals, &c., when completed, to be authenticated, and communicated to the Clerks of Supply and Town Clerks, and to be in force for One Year.
- XXVIII Valuation Rolls of Railways and Canals, &c, to be transmitted to the General Register House, for Preservation.
- XXIX Salary of the Assessor of Railways and Canals to be contributed rateably by Railway and Canal Companies, &c.
- XXX Mistake or Misnomer not to affect Valuation.
- XXXI Proprietors of Subjects under 4l. to be chargeable with Assessments.
- XXXII Prison Assessment to be upon Valuations established by this Act, and not by 2 & 3 Vict. c.42.
- XXXIII Other Public Assessments leviable on Real Rent to be levied upon Valuations established by this Act.
- XXXIV Valuation Roll to be Evidence in Registration and Appeal Courts.
- XXXV Valuation Rolls to be made up in prescribed Form, and to be transmitted to the General Register House for Preservation.
- XXXVI Boundaries of Burghs sending Members to Parliament to be same as prescribed by 2 & 3 W.4 c.65.
- XXXVII Recovery of Penalties.
- XXXVIII Application of Penalties.
- XXXIX Where Assessments are levied under Local Acts on a different Valuation to that established by this Act, Sheriff of the County to fix Percentage.
- XL Rogue Money, &c. to be assessed, first giving Notice of the same.
- XLI Liability to Assessment not to be altered.
- XLII Interpretation Clause.

SCHEDULE referred —
to in the foregoing Act