



Lands Valuation (Scotland) Act 1854

1854 CHAPTER 91

XVIII Expenses of Valuations, how to be defrayed.

After the Completion of each annual Valuation as aforesaid under this Act, the Commissioners of Supply of each County and the Magistrates of each Burgh shall cause an Account to be made up of the Costs and Expenses attending the same, and shall ascertain and fix the just Amount thereof, and shall cause such Amount to be apportioned upon the Parishes within such County and Burgh respectively, according to the yearly Rent or Value thereof as fixed by such Valuation, and the same shall be assessed and levied along with the Assessment for the Relief of the Poor for the current Year within such Parishes respectively, or they shall cause such Amount along with such reasonable Sum as they may deem necessary to meet the Expenses of Collection, to be assessed upon the Lands and Heritages within their County or Burgh respectively, included in such Valuation, by a rateable Assessment upon such Lands and Heritages according to the yearly Rent or Value thereof as fixed by such Valuation, the Proprietors and Occupiers of such Lands and Heritages being liable to pay such Assessment equally between them, or, in the Option of such Commissioners of Supply or Magistrates respectively, shall cause such Amount to be assessed along with and as Part of and by way of Addition to any other Assessment which may be leviable according to the Valuation established by this Act within such County or Burgh; and any Balance of Funds remaining on hand from Time to Time in any County or Burgh, arising from such Assessment under this Act in any One Year, after answering the Expenses of the Year with reference to which such Assessment was imposed, may be retained and applied by the Commissioners of Supply of each County and the Magistrates of each Burgh respectively, in such Manner as they may deem fit, for defraying the Expenses of making up Valuation Rolls under this Act in subsequent Years, but for no other Uses or Purposes whatever : Provided always, that where in any County or Burgh there are or shall be Funds available for the Purpose, it shall be lawful for the Commissioners of Supply of such County or Magistrates of such Burgh, as the Case may be, to defray such Costs and Expenses as aforesaid out of such available Funds, in place of resorting to Assessment under the Provisions of this Act.