



Lands Valuation (Scotland) Act 1854

1854 CHAPTER 91

XXIII Water, Gas, and other Companies may have their Lands and Heritages valued by the Assessor of Railways and Canals.

Where any Water Company, or Gas Company, or other Company having any continuous Lands and Heritages liable to be assessed in more than One Parish, County, or Burgh, shall desire to have such Lands and Heritages assessed by the Assessor of Railways and Canals under this Act, it shall be competent to such Water or Gas or other Company to make Intimation in Writing of such Desire, under the Hand of its Manager, Secretary, or other Principal Officer, at any Time before the Fifteenth Day of *May* in the Year One thousand eight hundred and fifty-five, or before the Fifteenth Day of *May* in any subsequent Year, to the Sheriff of the County within which such Lands and Heritages, or the Head Office and Place of Business in *Scotland* of such Water or Gas or other Company are situated; and such Sheriff shall forthwith make such public Advertisement of his having received such Intimation as to him shall seem necessary or proper, and also shall make special Intimation thereof to the Assessor of Railways and Canals under this Act; and thereupon such Assessor of Railways and Canals shall be exclusively charged, subject to Appeal as herein provided, with the Valuation of the Lands and Heritages in *Scotland* of such Water or Gas or other Company in Terms of this Act; and such Assessor of Railways and Canals shall on or before the Fifteenth Day of *August* in the Year One thousand eight hundred and fifty-five, and on or before the Fifteenth Day of *August* in every subsequent Year, inquire into and fix *in cumulo* the yearly Rent and Value, in Terms of this Act, of all Lands and Heritages in *Scotland* belonging to or leased by such Water or Gas or other Company, and forming Part of its Undertaking, and shall also inquire into and fix the just Proportions of such *cumulo* yearly Rent or Value applicable to each Parish, County, and Burgh in *Scotland* in which such Water or Gas or other Company is liable to be assessed as aforesaid; and such Assessor of Railways and Canals shall include in the Valuation Roll to be made up by him under this Act, all the Water Companies, Gas Companies, and other Companies whose Lands and Heritages shall be valued by him as aforesaid, and shall set forth in such Valuation Roll, in Columns, the yearly Rent or Value, in Terms of this Act, *in cumulo*, of the whole Lands and Heritages in *Scotland* belonging to or leased by each such Water, Gas, and other Company respectively, and forming Part of its Undertaking, the Names of the several Parishes, Counties, and Burghs in which its said Lands and Heritages or any Part thereof are situated, and also the yearly Rent or Value, in Terms

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of this Act, of the Portion in each such Parish, County, and Burgh, separately and respectively, of the Lands and Heritages belonging to or leased by each such Water, Gas, and other Company respectively, and forming Part of its Undertaking.