



Lands Valuation (Scotland) Act 1854

1854 CHAPTER 91

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.

Where in any Burgh or Parish or County under any Statute any Assessment, Rate, or Tax of a fixed Amount or Percentage has been assessed upon or levied from the Proprietors or Tenants or Occupiers of any Lands and Heritages, but according to a different Valuation from that established by this Act, it shall be lawful for the Sheriff, on an Application from any Person or Persons authorized to assess or levy such Assessment, Rate, or Tax, or from any Ratepayer within such County, Burgh, or Parish, to fix and determine, after such Inquiry and Notice as he shall think proper, what Percentage, according to the Valuation to be made under this Act, corresponds with and will yield as nearly as may be the Sum which the Percentage specified in such Statute should, yield according to the Valuation hitherto in use to be made up under such Statute, and the Percentage so fixed by the Sheriff shall thereafter, subject to all legal Rights, be held to be the Percentage provided by such Statute.