



Valuation of Lands (Scotland) Amendment Act 1879

1879 CHAPTER 42 42 and 43 Vict

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An Act to amend the Acts relating to the Valuation of Lands and Heritages in
Scotland [11th August 1879]

Modifications etc. (not altering text)

- C1 Act applied by [Electricity Act 1947 \(c. 54\)](#), [s. 68 \(8\)](#)
- C2 Functions of Commissioners of Supply now exercisable by regional or islands councils: [Local Government \(Scotland\) Act 1929 \(c. 25\)](#), [ss. 2 \(1\) \(d\)](#) and [Local Government \(Scotland\) Act 1973 \(c. 65\)](#), [ss. 1, 2, 116 \(1\) \(8\)](#)
- C3 Act amended with the substitution for any reference to a specified officer of a local authority as a reference to the proper officer of a local authority by [Local Government \(Scotland\) Act 1973 \(c. 65\)](#), [Sch. 27 Pt. 1 para. 2](#) subject as in that paragraph mentioned
- C4 Preamble recites [Lands Valuation \(Scotland\) Act 1854 \(c. 91\)](#), [Lands Valuation \(Scotland\) Act 1857 \(c. 58\)](#) and [Valuation of Lands \(Scotland\) Amendment Act 1867 \(c. 80\)](#) and is omitted under authority of [Statute Law Revision Act 1894 \(c. 56\)](#)
- C5 Words of enactment omitted under authority of [Statute Law Revision Act 1948 \(c. 62\)](#), [s. 3](#)
- C6 Act explained by [National Heritage \(Scotland\) Act 1985 \(c. 16, SIF 78\)](#), [s. 20](#)
- C7 Act modified by [Legal Aid \(Scotland\) Act 1986 \(c. 47, SIF 77:2\)](#), [ss. 1 \(6\), 43, s. 45 \(2\)](#), [Sch. 1 para. 2 \(4\)](#), [Sch. 4 para. 3 \(1\)](#)
- C8 Act modified by [Dockyard Services Act 1986 \(c. 52, SIF 58\)](#), [s. 3 \(1\) \(c\)](#)
- C9 Act modified by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\)](#), [ss. 4 \(1\), 26 \(1\)](#)
- C10 Act applied by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\)](#), [ss. 5 \(7\), 26 \(1\)](#)
- C11 Act applied (*prosp.*) by [Local Government Finance Act 1992 \(c. 14\)](#), [ss. 111\(9\), 119\(2\)](#) (with [s. 118\(1\) \(2\)\(4\)](#))
- C12 Act applied (1.4.1992) by [Valuation and Rating \(Scotland\) Act 1956 \(c. 60\)](#), [s. 22\(3\)](#) (as substituted (1.4.1992) by [Local Government Finance Act 1992 \(c. 14\)](#), [s. 117\(1\)](#), [Sch. 13, para. 10](#) (with [s. 118\(1\) \(2\)\(4\)](#))); [S.I. 1992/818](#), [art. 2\(a\)](#)

Changes to legislation: There are currently no known outstanding effects for the Valuation of Lands (Scotland) Amendment Act 1879. (See end of Document for details)

Commencement Information

II Act wholly in force at 1.1.1880 by s. 2 (now repealed)

1 Short title and extent of Act. S

This Act may be cited for all purposes as the Valuation of Lands (Scotland) Amendment Act, 1879, and shall extend to Scotland only.

2 ^{F1} **S**

Textual Amendments

F1 S. 2 repealed by [Statute Law Revision Act 1894 \(c. 56\)](#)

3 Recited Acts and this Act to be construed together. S

The recited Acts and this Act shall be read and construed together, and may together be referred to as the Valuation of Lands (Scotland) Acts.

4 ^{F2} **S**

Textual Amendments

F2 Ss. 4, 5 repealed by [Valuation and Rating \(Scotland\) Act 1956 \(c. 60\)](#), [Sch. 7 Pt. III](#)

5 ^{F3} **S**

Textual Amendments

F3 Ss. 4, 5 repealed by [Valuation and Rating \(Scotland\) Act 1956 \(c. 60\)](#), [Sch. 7 Pt. III](#)

6 As to complaints made with regard to entries other than statement of value in valuation rolls. S

It shall be lawful for any person interested to complain to the commissioners of supply of any county or to the magistrates of any burgh under the Valuation of Lands (Scotland) Acts, to the effect that any particular set forth in any entry in the valuation roll for such county or burgh, as the case may be, other than the yearly rent or value of the lands and heritages to which such entry refers, has been set forth erroneously therein; and such complaint shall be made and disposed of in the same manner and subject to the same conditions and provisions (except in regard to the right of requiring a case to be stated) in and under which complaints that such yearly rent or value has been stated by the assessor in such valuation roll at other than the just and true amount thereof may be made and disposed of.

Modifications etc. (not altering text)

- C13** Power to amend s. 6 given by [Local Government \(Financial Provisions\) \(Scotland\) Act 1963 \(c. 12\)](#), **s. 15 (3)**
- C14** [S. 6](#) applied with modifications by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), **ss. 4 (9), 39 (2)**

7 Where assessors not officers of Inland Revenue, case may be demanded for opinion of two judges of Court of Sessions. S

In the case of persons entitled to appeal against valuations made by assessors under the Valuation of Lands (Scotland) Acts, . . . ^{F4}, it shall be lawful for such person appealing, or for such assessor, if he shall apprehend the determination of the commissioners of supply in any county, or the magistrates of any burgh, upon such appeal as to the yearly rent or value of the lands and heritages to which such appeal relates, to be contrary to the true intent of the said Acts, . . . ^{F5}, to require the said commissioners or magistrates to state specially and to sign the case upon which the question arose, setting forth the facts proved, together with the determination thereupon, . . . ^{F6}, to the end that the same may be submitted to [^{F7}a judge or (in a case in relation to which the judge to whom it was submitted has directed that it be heard by three judges or where the appeal is against a determination of the [^{F8}Upper Tribunal] for Scotland under section 1 (3A) of the Lands Tribunal Act 1949) three]judges in the Court of Session, who shall be named for that purpose from time to time by Act of Sederunt of the said court, for [^{F9}his or, as the case may be, their]opinion thereon; and such [^{F10}judge or, as the case may be, judges] to whom such case may be submitted, shall with all convenient speed, give and subscribe [^{F9}his or, as the case may be, their] opinion thereon, and, according to such opinion, the valuation or assessment which shall have been the cause of the appeal shall be altered or confirmed.

The cases under this section, and also under the recited Acts, may be disposed of by the [^{F10}judge or, as the case may be, judges]in time of session or vacation, and in court or at chambers, and after hearing parties or not, at [^{F9}his or, as the case may be, their] discretion.

Textual Amendments

- F4** Words repealed by [Valuation and Rating \(Scotland\) Act 1956 \(c. 60\)](#), **Sch. 7 Pt. III**
- F5** Words repealed by [Local Government \(Scotland\) Act 1966 \(c. 51\)](#), s. 23, **Sch. 6**
- F6** Words repealed by [Rating and Valuation \(Scotland\) Act 1952 \(c. 47\)](#), **Sch. 2**
- F7** Words substituted by [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984 \(c. 31, SIF 103:2\)](#), **s. 13 (1)**
- F8** Words in [s. 7](#) substituted (1.4.2023) by [The Upper Tribunal for Scotland \(Transfer of Valuation for Rating Appeal Functions of the Lands Tribunal for Scotland\) Regulations 2023 \(S.S.I. 2023/48\)](#), reg. 1, **sch. 2 para. 1** (with sch. 1)
- F9** Words substituted by [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984 \(c. 31, SIF 103:2\)](#), **s. 13 (3) (b)**
- F10** Words substituted by [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984 \(c. 31, SIF 103:2\)](#), **s. 13 (3) (a)**

Modifications etc. (not altering text)

- C15** Power to amend s. 7 given by [Rating and Valuation \(Scotland\) Act 1952 \(c. 47\)](#), **s. 6 (1)**
- C16** [S. 7](#) applied with modifications by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), **ss. 4 (9), 39 (2)**

Changes to legislation: There are currently no known outstanding effects for the Valuation of Lands (Scotland) Amendment Act 1879. (See end of Document for details)

8^{F11} **S**

Textual Amendments
F11 S. 8 repealed by S.I. 1978/252, reg. 17, Sch.

9 **Case to set forth grounds of appeal, &c.** **S**

In stating any case, the commissioners of supply of any county, or the magistrates of any burgh, as the case may be, shall, in addition to the particulars now required to be stated, set forth the grounds of appeal or complaint, and the replies thereto in such terms as shall be submitted to them by the parties . . .^{F12}; and a certified [^{F13}transcript of any evidence recorded at the hearing of such appeal or complaint] shall be submitted, along with the case, to the said judges who may, if they think fit to do so, remit the case to the commissioners or magistrates by whom it was stated, with such instructions as the said judges may consider necessary for having the case more fully stated.

Textual Amendments
F12 Words repealed by Rating and Valuation (Scotland) Act 1952 (c. 47), Sch. 2
F13 Words substituted by S.I. 1978/252, reg. 16
Modifications etc. (not altering text)
C17 S. 9 amended by Valuation and Rating (Scotland) Act 1956 (c. 60), s. 14

10^{F14} **S**

Textual Amendments
F14 S. 10 repealed by Statute Law Revision Act 1953 (2 & 3 Eliz. 2 c. 5)

Changes to legislation:

There are currently no known outstanding effects for the Valuation of Lands (Scotland) Amendment Act 1879.