



Ecclesiastical Assessments (Scotland) Act 1900

1900 CHAPTER 20

3 Exemptions from assessment on real rent.

From and after the commencement of this Act, whenever any ecclesiastical assessment is imposed upon lands and heritages in any parish in Scotland according to the real rent thereof—

- (1) no part of such assessment shall be imposed or levied upon lands and heritages occupied solely as the church and accessory buildings or burying-ground attached of any religious body in Scotland, or as the dwelling-house with offices, or garden or glebe land attached, of the minister of such church; and .
- (2) the rental on which each heritor shall be assessed shall be his total rental within such parish as appearing in the valuation roll (whether such rental consists of one or more subjects), but subject to deduction of the sum of fifty pounds when the amount of the deficiency which would be created in the total amount of the assessment by allowing such deduction to every heritor has been paid to the collector of the assessment by the kirk-session:

Provided always that no heritor, who by reason of any exemption or deduction allowed by this section is relieved altogether from assessment in respect of the execution of any work, shall be entitled at any meeting of heritors to take part in the discussion of, or to vote upon, any question concerning any plans for or the execution of the said work, or the defraying of the expenses of the same.