

*These notes relate to the Pow of Inchaffray Drainage Commission (Scotland)
Act 2019 (asp 2) which received Royal Assent on 17 January 2019*

POW OF INCHAFFRAY DRAINAGE COMMISSION (SCOTLAND) ACT 2019

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 2 – Annual Assessments etc

Section 11 – Revaluation of assumed values and base value

25. **Section 11** provides that the Commission must have the assumed value and base value per acre, used to calculate chargeable values (and initially fixed in schedule 5) revalued every 10 years. The revaluation is to be carried out by a surveyor appointed by the Commission.
26. Before finalising a revaluation, the surveyor must notify each heritor of the proposed revaluation. Heritors then have 28 days to make representations to the surveyor on the proposed revaluation, and the surveyor must have regard to any such representations in making the revaluation.
27. The Bill provides for revaluations to take effect from the commencement of the first assessment year following completion of the revaluation. The intention is that in practice this will be every 10th anniversary of the commencement of the first assessment year, but this provision ensures that, if there are delays, any resulting changes in chargeable values will not be retrospective.