



# Pow of Inchaffray Drainage Commission (Scotland) Act 2019

2019 asp 2

## PART 2

### ANNUAL ASSESSMENTS ETC.

#### 11 Revaluation of assumed values and base value

- (1) The assumed values, and the base value, per acre used in schedule 5 to calculate the chargeable value of a heritor's land are to be revalued with effect from each tenth anniversary of the commencement of the first assessment year.
- (2) The Commission is to appoint a surveyor to carry out the revaluation on the basis of the valuation assumptions specified in schedule 5.
- (3) The surveyor must give notice to each heritor specifying the surveyor's revaluation proposals ("a revaluation proposal").
- (4) A heritor may make representations in writing to the surveyor on the revaluation proposal within the period of 28 days beginning on the day the revaluation proposal is notified to the heritor.
- (5) The surveyor must have regard to heritors' representations under subsection (4) when carrying out the revaluation.
- (6) Following expiry of the 28-day period, the surveyor is to notify the Commission of the revaluation of the assumed values, and the base value, per acre.
- (7) Revaluations are to take effect from the commencement of the first assessment year following the carrying out of the revaluations.