



Local Government (Scotland) Act 1929

1929 CHAPTER 25

PART II

RATING OF AGRICULTURAL, INDUSTRIAL AND FREIGHT TRANSPORT LANDS AND HERITAGES.

49 Provisions as to valuation roll.

- (1) Subsection (1) of section fourteen of the Act of 1926 (which section contains provisions as to the valuation roll), shall have effect as if after the words " said Acts show " there were inserted the words " the net annual value and also, " and as if the words " and the amount of any deduction from the gross annual value for the purpose of ascertaining the rateable value " were omitted.
- (2) Where a domestic wafer rate is leviable within a district under the Public Health (Scotland) Amendment Act, 1891, in respect of any agricultural lands and heritages, then either the valuation roll for the district, made up in accordance with the provisions of the Lands Valuation (Scotland) Act, 1854, shall, in addition to the other particulars required, show what would have been the rateable value of the said agricultural lands and heritages if this Act (other than subsection (5) of section forty-four) had not passed, or a supplementary valuation roll in such form as the Secretary of State may by order prescribe shall be made up, showing what would have been the rateable value of such agricultural lands and heritages if this Act (other than as aforesaid) had not passed, and the provisions of the said Act of 1854 shall apply accordingly with respect to the further particulars included in the valuation roll or with respect to the supplementary valuation roll, as the case may be.
- (3) As from the sixteenth day of May, nineteen hundred and thirty, the assessor of a county in making up the valuation roll of the county shall distinguish in the roll lands and heritages situated within the boundaries of each district of a district council.
- (4) For the purpose of any apportionment of expenses between rating authorities according to the valuation roll for the year beginning on the sixteenth day of May, nineteen hundred and twenty-nine, the rateable valuation of the area of a rating authority shall be ascertained as if the rateable value of agricultural lands and heritages in that roll had been ascertained in accordance with the provisions of section forty-

Status: This is the original version (as it was originally enacted).

four of this Act instead of in accordance with the provisions of section fifty of this Act; and there shall be included in the said valuation roll in the case of each area for the purposes of which lands and heritages situated therein require to be distinguished a note showing what the rateable valuation of the area would have been had the rateable value of the agricultural lands and heritages therein been ascertained in accordance with the said section forty-four.