



Lands Valuation (Scotland) Act 1854

1854 CHAPTER 91 17 and 18 Vict

F1

Textual Amendments

F1 S. 1 repealed by [Local Government \(Scotland\) Act 1975 \(c. 30\), s. 39 \(2\), Sch. 7](#)

F2

Textual Amendments

F2 S. 2 repealed by [Finance Act 1963 \(c. 25\), Sch. 13 Pt. IV](#)

F3, 4.

Textual Amendments

F3 Ss. 3, 4 repealed by [Valuation and Rating \(Scotland\) Act 1956 \(c. 60\), Sch. 7 Pts. III, IV](#)

F4, 5

Textual Amendments

F4 S. 5 repealed by [Local Government \(Scotland\) Act 1975 \(c. 30\), s. 39 \(2\), Sch. 7](#)

F5, 6

Changes to legislation: There are currently no known outstanding effects for the Lands Valuation (Scotland) Act 1854. (See end of Document for details)

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Textual Amendments
F5 Ss. 6, 8 repealed by Valuation and Rating (Scotland) Act 1956 (c. 60), Sch. 7 Pt. IV

F67 Assessor may call for written statement of rent.

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Textual Amendments
F6 S. 7 repealed (1.4.2021) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), ss. 26(5), 44(2) (with s. 26(4)); S.S.I. 2020/327, sch. (with reg. 5)

F78

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Textual Amendments
F7 Ss. 6, 8 repealed by Valuation and Rating (Scotland) Act 1956 (c. 60), Sch. 7 Pt. IV

F89

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Textual Amendments
F8 S. 9 repealed by Local Government (Scotland) Act 1975 (c. 30), s. 39 (2), Sch. 7

10 Procedure at appeal courts.

It shall be competent to the Commissioners of Supply and magistrates of burghs respectively in the hearing of appeals under this Act to cite and examine the parties and their witnesses on oath, and to call for all papers and documents which they may deem necessary; and every court of appeal shall be attended by the assessors by whom the several valuations under appeal were made, and such assessors shall answer upon oath all competent interrogatories which may be put to them with reference to the matters involved in such appeals; and it shall not be necessary for the court of appeal to keep any formal record of their proceedings, except only a note of the assessment, appeal, and judgment, but they may, if they think proper, cause any deposition which may be made before them to be taken down in writing, and signed by the deponent, and may authenticate it by the signature of one of their number as having been made in their presence; and every such deposition so taken down, signed, and authenticated shall be deemed and taken to be good evidence in any prosecution for perjury.

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Modifications etc. (not altering text)
C1 Power to repeal s. 10 given by Local Government (Financial Provisions) (Scotland) Act 1963 (c. 12), s. 15 (3)

Changes to legislation: There are currently no known outstanding effects for the Lands Valuation (Scotland) Act 1854. (See end of Document for details)

^{F9}11

Textual Amendments

F9 Ss. 11, 12 repealed by Local Government (Financial Provisions) (Scotland) Act 1975 (c. 30), **Sch. 7**

^{F10}12

Textual Amendments

F10 Ss. 11, 12 repealed by Local Government (Financial Provisions) (Scotland) Act 1975 (c. 30), **Sch. 7**

13 As to complaints made with regard to assessors valuations.

[^{F11}(1)] If any complaint shall be made to the Commissioners of Supply of any county, or to the magistrates of any burgh, sitting as an appeal court as above provided, to the effect that the yearly rent or value of any lands or heritages within such county or burgh respectively has been stated by the assessor in the valuation roll of such county or burgh at other than the just and true amount thereof, such Commissioners of Supply and magistrates respectively may, if they think fit, make inquiry into such complaint, after giving not less than six days notice to the proprietor and occupier of such lands and heritages of the time and place when such inquiry will be gone into, and may thereupon alter the amount of the yearly rent or value of such lands and heritages in the valuation roll of such county or burgh to such extent as, after such inquiry, may appear to them to be just; and the Commissioners of Supply and magistrates respectively, in the conduct of such inquiries as aforesaid, shall have all the same powers and authorities as are by this Act conferred upon them with reference to appeals; and it shall be lawful for them to award expenses against the complainer, where it shall appear to them that such complaint has been made without any reasonable or probable cause: Provided always, that where any parish consists partly of a burgh and partly of a landward district, it shall be competent to the Commissioners of Supply of the county or to the magistrates of such burgh respectively, if they shall think that any property within such parish has been unduly valued, to refer the true value of the same to the sheriff of the county, who shall decide the same summarily without being subject to review, and the magistrates and Commissioners of Supply respectively, on such decision being produced to them, shall correct the roll accordingly at the next ensuing period of valuation.

[^{F12}(2) A person may not make a complaint as mentioned in subsection (1) in respect of lands and heritages of which the person is the proprietor, tenant or occupier.]

Textual Amendments

F11 s. 13 renumbered as s. 13(1) (1.4.2023) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 12(a)**, 44(2); S.S.I. 2020/327, **sch.** (with **reg. 3**) (as amended by S.S.I. 2022/23, **reg. 3(3)(4)(b)** and S.S.I. 2022/301, **reg. 2(3)(4)(b)**)

F12 S. 13(2) inserted (1.4.2023) by Non-Domestic Rates (Scotland) Act 2020 (asp 4), **ss. 12(b)**, 44(2); S.S.I. 2020/327, **sch.** (with **reg. 3**) (as amended by S.S.I. 2022/23, **reg. 3(3)(4)(b)** and S.S.I. 2022/301, **reg. 2(3)(4)(b)**)

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Modifications etc. (not altering text)

- C2 S. 13 modified by S.R. & O. 1930/1026 (Rev. XII, p. 577: 1930, p. 864); applied by [Local Government \(Scotland\) Act 1966 \(c. 51\), s. 22 \(1\)](#)
- C3 Power to repeal s. 13 given by [Local Government \(Financial Provisions\) \(Scotland\) Act 1963 \(c. 12\), s. 15 \(3\)](#)

^{F13}14
16.

Textual Amendments

- F13 Ss. 14–16 repealed by [Valuation and Rating \(Scotland\) Act 1956 \(c. 60\), Sch. 7 Pt. III](#)

^{F14}17,
18.

Textual Amendments

- F14 Ss. 17, 18 repealed by [Local Government \(Scotland\) Act 1975 \(c. 30\), Sch. 7](#)

^{F15}19

Textual Amendments

- F15 S. 19 repealed by [Local Government \(Scotland\) Act 1929 \(c. 25\), Sch. 9](#)

20 Assessor of railways and canals to be appointed.

^{F16}

Textual Amendments

- F16 S. 20 repealed (19.5.1997) by [1997 c. 29, s. 33\(2\), Sch. 4](#); S.I. 1997/1097, art. 3(d), [Sch.](#)

^{F17}21

Textual Amendments

- F17 Ss. 21, 22 repealed by [Local Government Act 1948 \(c. 26\), Sch. 2 Pt. III](#)

^{F18}22

Changes to legislation: There are currently no known outstanding effects for the Lands Valuation (Scotland) Act 1854. (See end of Document for details)

Textual Amendments

F18 Ss. 21, 22 repealed by [Local Government Act 1948 \(c. 26\)](#), [Sch. 2 Pt. III](#)

^{F19}**23**

Textual Amendments

F19 S. 23 repealed by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), [s. 39 \(2\)](#), [Sch. 7](#)

24 Notice of valuation to be given to railway and canal companies, &c. If companies think themselves aggrieved they may appeal to Lord Ordinary. Proceedings before Lord Ordinary &c. to be summary.

F20

Textual Amendments

F20 S. 24 repealed (19.5.1997) by [1997 c. 29](#), [s. 33\(2\)](#), [Sch. 4](#); [S.I. 1997/1097](#), [art. 3\(d\)](#), [Sch.](#)

25 Any parish, county, or burgh interested in any railway or canal valuation may appeal against the same to the Lord Ordinary.

F21

Textual Amendments

F21 S. 25 repealed (19.5.1997) by [1997 c. 29](#), [s. 33\(2\)](#), [Sch. 4](#); [S.I. 1997/1097](#), [art. 3\(d\)](#), [Sch.](#)

26 Power of Assessor of Public Undertakings (Scotland) to obtain information.

F22

Textual Amendments

F22 S. 26 repealed (19.5.1997) by [1997 c. 29](#), [s. 33\(2\)](#), [Sch. 4](#); [S.I. 1997/1097](#), [art. 3\(d\)](#), [Sch.](#)

^{F23}**27**

Textual Amendments

F23 S. 27 repealed by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), [s. 39 \(2\)](#), [Sch. 7](#)

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F24 28,
29.

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Textual Amendments
F24 Ss. 28, 29 repealed by Statute Law (Repeals) Act 1986 (c. 12), s. 1 (1), Sch. 1 Pt. VII

30 Mistake or misnomer, not to affect valuation.

No valuation of any lands or heritages contained in any valuation roll under this Act shall be rendered void or be affected by reason of any mistake or variance in the names of such lands or heritages, or in the christian or surname or designation of any proprietor or tenant or occupier thereof; and no valuation roll which shall be made up and authenticated in terms of this Act, and no valuation which shall be contained therein, shall be challengeable, or be capable of being set aside or rendered ineffectual, by reason of any informality, or of any want of compliance with the provisions of this Act, in the proceedings for making up such valuation or valuation roll.

F25 31

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Textual Amendments
F25 S. 31 repealed by Local Government (Scotland) Act 1947 (c. 43), s. 381, Sch. 14

F26 32

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Textual Amendments
F26 S. 32 repealed by Statute Law Revision Act 1875 (c. 66)

33 Other public assessments leviable on real rent to be levied upon valuations established by this Act. As to public assessments assessed upon means and substance.

Where, in any county, burgh, or town, any county, municipal, parochial, or other public assessment, or any assessment, rate, or tax under any Act of Parliament, is authorized to be imposed or made upon or according to the real rent of lands and heritages, the yearly rent or value of such lands and heritages, as appearing from the valuation roll in force for the time under this Act in such county, burgh, or town, shall, from and after the establishment of such valuation therein, be always deemed and taken to be the just amount of real rent for the purposes of such county, municipal, parochial, or other assessment, rate, or tax, and the same shall be assessed and levied according to such yearly rent or value accordingly, any law or usage to the contrary notwithstanding: Provided always, that when the area of any parish church heretofore erected has been allocated among the heritors according to their respective valued rents as appearing upon the present valuation rolls, all assessments for the repair thereof shall be imposed according to such valued rent; and where in any county burgh, or town, any county, municipal, parochial, or other public assessment, or any assessment, rate, or tax under

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any Act of Parliament,^{F27} . . . , is or might be assessed upon means and substance, such assessment shall, from and after the establishment of valuations under this Act, be assessed and levied upon the yearly rent or value in terms of this Act, of such lands and heritages within such county, burgh, or town, one half upon the owners and the other half upon the tenants and occupiers of such lands and heritages, but subject to the provisions and exceptions herein—before made and provided as regards lands and heritages separately let at a rent not amounting to four pounds; and all Acts, laws, and usages to the contrary are hereby repealed in so far as necessary to give effect to this enactment, but no further.

Textual Amendments

F27 Words repealed by [Statute Law Revision Act 1892 \(c. 19\)](#)

^{F28}**34**

Textual Amendments

F28 [S. 34](#) repealed by [Representation of the People Act 1918 c. 64 \(7 & 8 Geo. 5\)](#), [Sch. 8](#)

[^{F29}**35** **Preservation of valuation rolls by the Keeper of the Records.**

The assessor for each valuation area shall as soon as is reasonably practicable after a valuation roll has ceased to be in force transmit that roll to the Keeper of the Records of Scotland for preservation by him.]

Textual Amendments

F29 [S. 35](#) substituted by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), [Sch. 6 Pt. II para. 4](#)

^{F30}**36**

Textual Amendments

F30 [S. 36](#) repealed by [Local Government \(Scotland\) Act 1908 \(c. 62\)](#), [Sch.](#) and [Local Government \(Scotland\) Act 1947 \(c. 43\)](#), s. 381, [Sch. 14](#)

^{F31}**37**,
38.

Textual Amendments

F31 [Ss. 37, 38](#) repealed by [Rating and Valuation \(Scotland\) Act 1984 \(c. 31, SIF 103:2\)](#), [s. 21 \(2\)](#), [Sch. 3](#)

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F32 39

Textual Amendments
F32 S. 39 repealed by Local Government (Scotland) Act 1973 (c. 65), Sch. 29

F33 40

Textual Amendments
F33 S. 40 repealed by Statute Law Revision Act 1892 (c. 19)

F34 41

Textual Amendments
F34 S. 41 repealed by Local Government (Scotland) Act 1973 (c. 65), Sch. 29

42 Interpretation clause.

The following words and expressions, when used in this Act, shall in the construction thereof be interpreted as follows, except when the nature of the provision or the context of the Act shall exclude or be repugnant to such construction; (that is to say,) the expression “lands and heritages” shall extend to and include all lands, houses, shootings, and deer forests,^{F35} . . ., fishings, woods, copse, and underwood from which revenue is actually derived, ferries, piers, harbours, quays, wharfs, docks, canals, railways, mines, minerals, quarries, coalworks, waterworks, limeworks, brickworks, ironworks, gasworks, factories, and all buildings and pertinents thereof, and [^{F36}such class or classes of plant or machinery in or on any lands and heritages as may be prescribed by the Secretary of State by regulations]:

—
F37(1) as including, subject to paragraph (2) (a) below, all machinery, machines, tools, appliances or plant in or on the lands and heritages—

- (a) for producing or transmitting first motive power; or
- (b) subject to paragraph (2) (c) and (d) below, used or intended to be used wholly or mainly in connection with the heating, cooling, ventilating, lighting or draining of, or the supplying of water to, the lands and heritages, or the protection of the lands and heritages from fire; and

(2) as not including—

- (a) any electric motor used in any industrial or trade process;
- (b) subject to paragraph (1) above, any machinery, machine, tool, appliance or plant, wholly or mainly within a building, which can be removed from its place without necessitating the removal of any part of that building;

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- (c) subject to paragraph (1) (a) above, any machinery, machine, tool, appliance or plant in or on the lands and heritages, but wholly or mainly outwith any building where such machinery, machine, tool, appliance or plant—
- (i) has a total cubic capacity (measured externally and excluding foundations, settings, supports, and any other things not integral to it) not exceeding 200 cubic metres;
 - (ii) can be removed from its place without substantial damage to itself or to any surrounding or supporting structure and can be re-assembled elsewhere; and
 - (iii) if used wholly or mainly in connection with heating, cooling, ventilating, lighting, draining, supplying water, or protecting from fire is so used in an industrial or trade process; and
- (d) subject to paragraph (1) (a) above, so much of any pipe or system of pipes as is outwith any building and within the curtilage of premises which are used for an industrial or trade process where that pipe or system—
- (i) forms an external part of, or is connected to, any machinery, machine, tool, appliance or plant in or on such premises; and
 - (ii) if used wholly or mainly in connection with heating, cooling, ventilating, lighting, draining, supplying water, or protecting from fire is so used in an industrial or trade process: Provided always, that no mine or quarry shall be assessed unless it has been worked during some part of the year to which such assessment applies^{F35}. . .; the word “proprietor” shall apply to liferenters as well as fiars and to tutors, curators, commissioners, trustees, adjudgers, wadsetters, or other persons who shall be in the actual receipt of the rents and profits of lands and heritages; the word “factor” shall mean a person acting under a probative factory and commission for the proprietor or proprietors, including corporations being proprietors, for whom he is factor, and in the bona fide actual management as such factor of the lands and heritages belonging to such proprietor; the word “burgh” shall apply only to a city, burgh, or town, being a royal burgh, or which sends or contributes as a burgh to send a member to Parliament; the expression “magistrates of burghs” shall include the lord provost, or provost, or chief magistrate, and magistrates and councils of burghs, and all persons being members for the time of such magistracy or council; the word “town” shall extend to and include all burghs, as well royal and parliamentary burghs as burghs of barony or regality, and all other burghs whatsoever, and generally all places situate within a county forming an area of assessment distinct from such county; the word “county”^{F35}. . . shall include and apply to a county exclusive of the burghs situated therein; the expression “the assessor” shall mean the assessor under this Act of the county or burgh or portion or district of the county or burgh for which he is assessor, as distinguished from the assessor of railways and canals under this Act.

Textual Amendments

F35 Words repealed by [Statute Law Revision Act 1892 \(c. 19\)](#)

F36 [S. 42](#): words in definition of “lands and heritages” substituted (S.)(1.4.1995) by [1994 c. 39, s. 152\(2\)](#); [S.I. 1994/3150, art. 4, Sch. 1](#)

F37 Proviso inserted by [Lands Valuation \(Scotland\) Amendment Act 1902 \(c. 25\), s. 1](#)

Changes to legislation: There are currently no known outstanding effects for the Lands Valuation (Scotland) Act 1854. (See end of Document for details)

Modifications etc. (not altering text)

- C4** Power to amend definition of “lands and heritages” conferred by [Local Government and Planning \(Scotland\) Act 1982 \(c. 43, SIF 81:2\)](#), **s. 4 (1)**
- C5** S. 42 amended by [Lands Valuation \(Scotland\) Amendment Act 1902 \(c. 25\)](#) and [Local Government \(Scotland\) Act 1966 \(c. 51\)](#), **s. 20**
- C6** S. 42: definition of “lands and heritages” amended (1.4.1995) by [S.I. 1994/3199](#), **reg. 2, Sch.**

[^{F38}**43** **Regulations.**

- (1) Regulations under section 42 of this Act may, if made so as to take effect other than at the beginning of a year of revaluation (within the meaning of the ^{M1}Local Government (Scotland) Act 1975), provide for the revaluation of any lands and heritages affected by the regulations.
- (2) The power to make regulations under the said section 42 shall be exercisable by statutory instrument.
- (3) Any statutory instrument containing regulations made under the said section 42 shall be subject to annulment in pursuance of a resolution of either House of Parliament.]

Textual Amendments

- F38** S. 43 inserted (S.) (1.4.1995) by [1994 c. 39](#), **s. 152(3)**; [S.I. 1994/3150](#), **art. 4, Sch.**

Marginal Citations

- M1** 1975 c. 30.

Changes to legislation:

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