



Lands Valuation (Scotland) Act 1854

1854 CHAPTER 91 17 and 18 Vict

13 As to complaints made with regard to assessors valuations.

[^{F1}(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.

[^{F2}(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

F1 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\(3\)\(4\)\(b\)](#))

Changes to legislation: There are currently no known outstanding effects for the
Lands Valuation (Scotland) Act 1854, Section 13. (See end of Document for details)

- F2** 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\(3\)\(4\)\(b\)](#))

Modifications etc. (not altering text)

- C1** 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)
- C2** Power to repeal s. 13 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, Section 13.