



# Lands Valuation (Scotland) Act 1854

1854 CHAPTER 91 17 and 18 Vict

**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 any Act of Parliament,<sup>F1</sup> . . ., 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separately let at a rent not amounting to four pounds; and all Acts, laws, and usages to the contrary are hereby repealed in so far as necessary to give effect to this enactment, but no further.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**

**F1** Words repealed by [Statute Law Revision Act 1892 \(c. 19\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Lands Valuation (Scotland) Act 1854, Section 33.