



# Ecclesiastical Assessments (Scotland) Act 1900

1900 CHAPTER 20 63 and 64 Vict

## 3 Exemptions from assessment on real rent.

From and after the commencement of this Act, whenever any ecclesiastical assessment is imposed upon lands and heritages in any parish in Scotland according to the real rent thereon

- (1) no part of such assessment shall be imposed or levied upon lands and heritages occupied solely as the church and accessory buildings or burying-grounds attached of any religious body in Scotland, or as the dwellinghouse with offices, or garden or glebe land attached, of the minister of such church; and
- (2) the rental on which each heritor shall be assessed shall be his total rental within such parish as appearing in the valuation roll (whether such rental consists of one or more subjects), but subject to deduction of the sum of fifty pounds when the amount of the deficiency which would be created in the total amount of the assessment by allowing such deduction to every heritor has been paid to the collector of the assessment by the kirk-session:

Provided always that no heritor, who by reason of any exemption or deduction allowed by this section is relieved altogether from assessment in respect of the execution of any work, shall be entitled at any meeting of heritors to take part in the discussion of, or to vote upon, any question concerning any plans for or the execution of the said work, or the defraying of the expenses of the same.

### Modifications etc. (not altering text)

C1 [S. 3](#) amended by Church of Scotland (Property and Endowments) Act 1925 c. 33, s. 28(6)

**Changes to legislation:**

Ecclesiastical Assessments (Scotland) Act 1900, Section 3 is up to date with all changes known to be in force on or before 19 June 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Commencement Orders yet to be applied to the Ecclesiastical Assessments (Scotland) Act 1900**

Commencement Orders bringing legislation that affects this Act into force:

- [S.S.I. 2003/456 art. 2](#) commences (2000 asp 5)