



Local Government Act 1948

1948 CHAPTER 26

PART VII

MISCELLANEOUS.

124 Subjects to be valued by Assessor of Public Undertakings - (Scotland).

- (1) It shall be the duty of the Assessor of Public Undertakings (Scotland) (hereinafter referred to as " the Assessor ") to ascertain and fix the value of all lands and heritages belonging to or leased by—
 - (a) the British Transport Commission, other than lands and heritages—
 - (i) which by virtue of Part V of this Act, are not liable to be rated : or
 - (ii) which are occupied as a dwelling-house, hotel or place of public refreshment ; or
 - (iii) which are so let out as to be capable of separate assessment; and
 - (b) any company, corporation or local authority and forming part of a tramway undertaking.
- (2) The Assessor shall, on or before such date in each year as may be prescribed by the Secretary of State, inquire into and fix in cumulo the gross annual, net annual and rateable values of—
 - (a) the lands and heritages of which the Assessor is required by the last foregoing subsection to ascertain and fix the value; and
 - (b) the lands and heritages of any company, corporation, trustees or local authority, with the valuation of which the Assessor is charged in pursuance of section twenty-three of the Lands Valuation (Scotland) Act, 1854,and shall fix the proportions of such cumulo values to be assigned to each county, burgh or district in which the lands and heritages or any part thereof are situated.
- (3) The Assessor shall make up each year a valuation roll in which he shall enter therein in accordance with the Lands Valuation (Scotland) Act, 1854, the values fixed by him under the last foregoing subsection, and any reference in any enactment to the valuation roll made up by the Assessor under the last-mentioned Act shall be construed

Status: This is the original version (as it was originally enacted).

as a reference to the valuation roll to be made up under this section, and the provisions of the said Act shall apply accordingly.