



Lands Valuation (Scotland) Act 1857

1857 CHAPTER 58 20 and 21 Vict

An Act to amend the Act Seventeenth and Eighteenth of Victoria for the Valuation of Lands in Scotland. [25th August 1857]

Modifications etc. (not altering text)

- C1** Short title “The Lands Valuation (Scotland) Act 1857” given by [Short Titles Act 1896 \(c. 14\)](#)
- C2** Act repealed by [Valuation of Lands \(Scotland\) Amendment Act 1867 \(c. 80\)](#), **s. 11** in so far as necessary to give effect to the provisions of that Act
- C3** Act amended by [Valuation of Lands \(Scotland\) Amendment Act 1879 \(c. 42\)](#); applied with modifications (15.8.1975) by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), **ss. 4(9)**, 39(2)
- C4** Functions of Commissioners of Supply now exercisable by regional or islands councils: [Local Government \(Scotland\) Act 1889 \(c. 50\)](#), **s. 11(1)**, [Local Government \(Scotland\) Act 1929 \(c. 25\)](#), **s. 2(1)(d)** and [Local Government \(Scotland\) Act 1973 \(c. 65\)](#), **ss. 1, 2**, 116(1)(8)
- C5** Act amended with the substitution for any reference to a specified officer of a local authority as a reference to the proper officer of a local authority by [Local Government \(Scotland\) Act 1973 \(c. 65\)](#), **Sch. 27 Pt. 1 para. 2** subject as in that paragraph mentioned
- C6** Preamble recites [Lands Valuation \(Scotland\) Act 1854 \(c. 91\)](#) and is omitted under authority of [Statute Law Revision Act 1892 \(c. 19\)](#)
- C7** Words of enactment repealed by [Statute Law Revision Act 1892 \(c. 19\)](#)
- C8** Act explained by [National Heritage \(Scotland\) Act 1985 \(c. 16, SIF 78\)](#), **s. 20**
- C9** Act modified by [Legal Aid \(Scotland\) Act 1986 \(c. 47, SIF 77:2\)](#), **ss. 1 (6)**, 43, 45, **Sch. 1 para. 2 (4)**, **Sch. 4 para. 3 (1)**
- C10** Act modified by [Dockyard Services Act 1986 \(c. 52, SIF 58\)](#), **s. 3 (1) (c)**
- C11** Act modified by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\)](#), **ss. 4 (1)**, 26 (1)
- C12** Act applied by [Abolition of Domestic Rates Etc. \(Scotland\) Act 1987 \(c. 47, SIF 103:2\)](#), **ss. 5 (7)**, 6 (1)
- C13** Act applied (S.)(*prosp.*) by [Local Government Finance Act 1992 \(c. 14\)](#), **ss. 111(9)**, 119(2) (with s. 118(1)(2)(4)).
- C14** Act applied (S.) (1.4.1992) by [Valuation and Rating \(Scotland\) Act 1956 \(c. 60\)](#), **s. 22(3)**(as substituted (1.4.1992) by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(1), **Sch. 13**, para. 10) (with s. 118(1)(2)(4)); **S.I. 1992/818**, **art. 2(a)**

Commencement Information

- I1** Act wholly in force at Royal Assent

Changes to legislation: There are currently no known outstanding effects for the Lands Valuation (Scotland) Act 1857. (See end of Document for details)

[^{F1}1 **Appointment of Officers of Inland Revenue as assessors.**

It shall be lawful for the Commissioners of Supply of each county and the magistrates of each burgh in Scotland respectively, if they shall think fit, to appoint the officer or officers of Inland Revenue, having the survey of the income tax . . . ^{F2} within such county or burgh, to be the assessors or assessor for the purpose of the said Act; and such officer or officers when so appointed, as long as such appointments remain unrecalled, shall in all respects and for all the purposes aforesaid stand in the place of and shall have, use, exercise, and perform all the powers and duties of the person or persons whom the said Commissioners and magistrates respectively are authorized to appoint for the like purposes, under or by virtue of the third section of the said Act; and in such case the expense attending the making up of valuation rolls by such officer or officers shall be defrayed by the Commissioners of Inland Revenue, or as the Treasury shall direct in that behalf.]

Textual Amendments

- F1** S.1 repealed by [Valuation and Rating \(Scotland\) Act 1956 \(c. 60\)](#), [Sch. 7 Pt. III](#) but reproduced for the purpose of construing the remaining provisions of this Act
- F2** Words repealed by [Finance Act 1924 \(c. 21\)](#), [Sch. 3](#)

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Textual Amendments

- F3** S. 2 repealed by [Valuation and Rating \(Scotland\) Act 1956 \(c. 60\)](#), [Sch. 7 Pt. III](#)

3 **If Commissioners or Magistrates do not appoint Officers of Inland Revenue to be Assessors, Valuations not to be conclusive against assessments.**

Provided always, that if in any county or burgh the said Commissioners or magistrates shall not appoint the officers of Inland Revenue to be such assessors as aforesaid, then no valuation made under the said Act by any other assessor or assessors shall be conclusive against or for the purpose of reducing, on appeal or otherwise, any assessment, rate, or charge under any Act of Parliament relating to the duties of Excise, . . . ^{F4} or income tax, or any other duties, rates, or taxes under the care or management of the Commissioners of Inland Revenue.

Textual Amendments

- F4** Words repealed by [Finance Act 1924 \(c. 21\)](#), [Sch. 3](#) and [Finance Act 1963 \(c. 25\)](#), [Sch. 14 Pt VI](#)

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Textual Amendments

- F5** S. 4 repealed by [Statute Law \(Repeals\) Act 1975 \(c. 10\)](#), [Sch. Pt. XIV](#)

Changes to legislation:

There are currently no known outstanding effects for the Lands Valuation (Scotland) Act 1857.