



# Lands Valuation (Scotland) Act 1857

1857 CHAPTER 58 20 and 21 Vict

[<sup>F1</sup>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 . . . <sup>F2</sup> 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- F1** S.1 repealed by [Valuation and Rating \(Scotland\) Act 1956 \(c. 60\)](#), [Sch. 7 Pt.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- F2** Words repealed by [Finance Act 1924 \(c. 21\)](#), [Sch. 3](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Lands Valuation (Scotland) Act 1857, Section 1.