



# Ecclesiastical Buildings and Glebes (Scotland) Act 1868

1868 CHAPTER 96 31 and 32 Vict

**23 All parochial assessments to be imposed according to the real or valued rent.**

All assessments for the purpose of defraying expenses connected with the building, rebuilding, or repairing of churches or manses, or the designing or excambing of sites therefor, or the designing or excambing of glebes or additions to glebes, or the designing or excambing of sites for additions to churchyards, and the suitable maintenance thereof (including the building, rebuilding, or repairing of churchyard walls), in any parish, shall be imposed in manner after mentioned upon all lands and heritages within such parish according to the yearly value thereof, as the same shall appear on the valuation roll or rolls in force in such parish at the time when such assessments are made, or according to the valued rent of such lands and heritages, as the case may be; and such assessments shall be imposed and recovered according to the present law and practice: Provided always, that when the area of any parish church heretofore erected has been allocated among the heritors according to their respective valued rents, all assessments for the repair thereof shall be imposed on such heritors according to such valued rent.

**Changes to legislation:**

Ecclesiastical Buildings and Glebes (Scotland) Act 1868, Section 23 is up to date with all changes known to be in force on or before 08 May 2024. 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 Buildings and Glebes (Scotland) Act 1868**

Commencement Orders bringing legislation that affects this Act into force:

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