CAP. XCI.

An Act for the Valuation of Lands and Heritages in *Scotland*.

[10th *August* 1854.]

'WHEREAS it is expedient that One uniform Valuation be established of Lands and 'Heritages in *Scotland*, according to which all public Assessments leviable or that 'may be levied according to the Real Rent of such Lands and Heritages may be assessed 'and collected, and that Provision be made for such Valuation being annually revised:' Be it therefore enacted by the Queen's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, as follows:

Commissioners of Supply and Magistrates of Burghs to make up Valuation Roll annually.

I. The Commissioners of Supply of every County and the Magistrates of every Burgh in *Scotland* respectively shall annually cause to be made up a Valuation Roll, showing the yearly Rent or Value for the Time of the whole Lands and Heritages within such County or Burgh respectively, and separately within each Parish or Part of a Parish situated within such County or Burgh respectively, and specifying in each Case the Nature of such Lands and Heritages, and the Names and Designations of the Proprietors or reputed Proprietors, and where there are Tenants or Occupiers, of the Tenants and of the Occupiers thereof respectively; and within Two Months after the passing of this Act the Commissioners of Supply of each County, and the Magistrates of each Burgh, shall hold a Meeting and adopt such Measures as will enable the First Valuation Roll under this Act to be made up by the Fifteenth Day of *August* One thousand eight hundred and fifty-five.

Officer of Inland Revenue to assist the Commissioners of Supply and Magistrates in making up the Valuation Roll.

II. In making up the Valuation Roll the Commissioners of Supply and Magistrates respectively may take the Assistance of the Officer of Inland Revenue charged with the Duty of assessing to the Income Tax in such County or Burgh respectively; and such Commissioners and Magistrates respectively may, from Time to Time, as often as they may deem it necessary, by their Order in Writing, to be signed by their Clerk, require any Officer of Inland Revenue, charged with the Duty of assessing the Income Tax in such County or Burgh respectively, to appear before them when, and where, and as often as such Commissioners and Magistrates respectively may deem expedient, and to produce all Assessments and other Documents in the Custody or Power of such Officer relating to the Value of, or Assessment on, all or any of the Property within the several Parishes or Places within his District or Division, and to be examined on Oath, and answer such Questions as the said Commissioners and Magistrates respectively may put to him touching the said Assessments or the Value of the Property contained therein: Provided always, that it shall be in the Power of such Commissioners or Magistrates, if they think fit, not to insert in any Valuation Roll under this Act the Names or Designations of the Tenants or Occupiers of any Lands and Heritages separately let for a shorter Period than One Year, or at a Rent not amounting to Four Pounds *per Annum*.

Appointment and Duties of Assessors.

III. In order to the making up of such Valuation, the Commissioners of Supply of each County and the Magistrates of each Burgh respectively shall, as Occasion requires, appoint One or more fit and proper Persons to be Assessors or Assessor for the Purposes of this Act; and it shall be the Duty of such Assessors annually to ascertain and assess the yearly Rent or Value of the several Lands and Heritages within the County or Burgh respectively, other than the Lands and Heritages of Railway and Canal Companies, which are herein-after specially provided for, and to make up such Valuation Roll thereof in the Manner by this Act prescribed; and every such Assessor shall be appointed either for the whole County or Burgh, or for some particular Portion or District thereof to be prescribed by the Commissioners of Supply or Magistrates respectively, and every such Assessor shall, on being appointed by the said Commissioners of Supply or Magistrates respectively, and before entering upon the Duties of his Office, declare that he will faithfully and honestly perform the Duties thereof; and every such Assessor shall be removeable at the Pleasure of the said Commissioners or Magistrates respectively.

Assessors to make up Valuation Roll by 15th August in each Year.

IV. In every County and Burgh the First Valuation Roll to be made up as aforesaid under this Act shall be made up by the Assessors acting under this Act on or before the Fifteenth Day of *August* One thousand eight hundred and fifty-five; and a new Valuation Roll

Roll shall be annually made up by the Assessors on or before the Fifteenth Day of *August* in every subsequent Year.

Notice to be given to Persons whose Property is valued.

V. On or before the Twenty-fifth Day of *August*, and not earlier than the Fifteenth Day of *July* in each Year, the Assessor shall transmit or cause to be transmitted to each Person included in his Valuation, whether as Proprietor or Tenant or Occupier, a Copy of every Entry in such Valuation Roll wherein such Person shall be set forth either as Proprietor or Tenant or Occupier, along with a Notice to such Person that if he considers himself aggrieved by such Valuation he may appeal against the same to the Commissioners of Supply of the County or to the Magistrates of the Burgh, as the Case may be, in Terms of this Act, or may obtain Redress without the Necessity of such Appeal, by satisfying the Assessor, on or before the Eighth Day of *September* in each Year, that he has well-founded Ground of Complaint; and such Copy and Notice may be served by handing the same to such Person personally, or leaving the same, or sending it through the Post Office, at his Residence or usual Place of Abode; and where the Residence or Place of Abode of such Person is unknown, it shall be sufficient if Service be made as aforesaid upon his Factor or Agent, or be addressed to him at the Office of the Clerk of Supply of the County or Town Clerk of the Burgh, as the Case may be: Provided always, that where, in making up his Valuation as aforesaid, the Assessor is merely to repeat an Entry which occurred in the Valuation of the immediately preceding Year, it shall not be necessary for the Assessor to transmit such Copy and Notice as aforesaid to the Person or Persons specified in such merely repeated Entry.

Yearly Rent or Value, how to be estimated.

VI. In estimating the yearly Value of Lands and Heritages under this Act, the same shall be taken to be the Rent at which, one Year with another, such Lands and Heritages might in their actual State be reasonably expected to let from Year to Year; and where such Lands and Heritages consist of Woods, Copse, or Underwood, the yearly Value of the same shall be taken to be the Rent at which such Lands and Heritages might in their natural State be reasonably expected to let from Year to Year, as Pasture or Grazing Lands; and where such Lands and Heritages are *bonâ fide* let for a yearly Rent conditioned as the fair annual Value thereof, without Grassum or Consideration other than the Rent, such Rent shall be deemed and taken to be the yearly Rent or Value of such Lands and Heritages in Terms of this Act: Provided always, that if such Lands and Heritages be let upon a Lease the stipulated Duration of which is more than Twenty-one Years from the Date of Entry under the same, or in the Case of Minerals more than Thirty-one Years from such Date of Entry, the Rent payable under such Lease shall not necessarily be assessed as the yearly Rent or Value of such Lands and Heritages, but such yearly Rent or Value shall be ascertained in Terms of this Act irrespective of the Amount of Rent payable under such Lease, and the Lessee under such Lease shall be deemed and taken to be also the Proprietor of such Lands and Heritages in the Sense of this Act, but shall be entitled to Relief from the actual Proprietor thereof, and to Deduction from the Rent payable by him to such actual Proprietor, of such Proportion of all Assessments laid on upon the Valuations of such Lands and Heritages made under this Act, and payable by such Lessee as Proprietor in the Sense of this Act, as shall correspond to the Rent payable by such Lessee to such actual Proprietor as compared with the Amount of such Valuation.

Assessor may call for written Statement of Rent.

VII. It shall be lawful for any Assessor acting under this Act to call upon any Person, being a Proprietor or reputed Proprietor or Tenant or Occupier within the County or Burgh or District for which such Assessor is appointed, for a written Statement of the yearly Rent or Value and of all other Particulars required by this Act of all Lands and Heritages within such County or Burgh or District of which such Person is Proprietor or reputed Proprietor, or Tenant or Occupier; and if any such Person shall, without reasonable Excuse, fail to furnish such written Statement to such Assessor within Fourteen Days after he shall be called upon in Writing so to do, he shall be liable to pay a Penalty not exceeding Twenty Pounds; and if any such Person shall present or cause to be presented to such Assessor any false Statement of such yearly Rent or Value or other Particulars as aforesaid, he knowing the same to be false, he shall be liable to pay a Penalty of Fifty Pounds.

Courts of Appeal.

VIII. The Commissioners of Supply of every County and the Magistrates of every Burgh shall annually on or before the Fifteenth but not earlier than the Tenth Day of *September* in each Year hold a Court for hearing Appeals against Valuations made by such Assessors as aforesaid

aforesaid under this Act, of which Ten Days Notice shall be given, which Court may be adjourned from Time to Time; and at such Court, and at latest on or before the Thirtieth Day of *September* in each Year, all such Appeals and Complaints under this Act shall be disposed of; and such Courts or adjourned Courts of Appeal shall be held in such and as many Places within such County and Burgh respectively as such Commissioners and Magistrates respectively shall appoint; and the Deliverances of such Commissioners and Magistrates respectively upon such Appeals and Complaints shall be final and conclusive, and not subject to Review.

Persons entitled to Appeal.

IX. All Persons whose Names shall have been entered by the Assessors in the Valuation Roll of the County or Burgh respectively, whether as Proprietors or Tenants or Occupiers, shall be entitled to appeal to the said Commissioners or Magistrates, as the Case may be, with reference to such Entry: Provided always, that the Appellant shall, Six Days at least before such Appeal is heard, intimate in Writing to the Assessor that he is to maintain such Appeal, and specify the Amount of Valuation which he alleges should be substituted for the Amount stated by the Assessor.

Procedure at Appeal Courts.

X. It shall be competent to the Commissioners of Supply and Magistrates of Burghs repectively in the hearing of Appeals under this Act to cite and examine the Parties and their Witnesses on Oath, and to call for all Papers and Documents which they may deem necessary; and every Court of Appeal shall be attended by the Assessors by whom the several Valuations under Appeal were made, and such Assessors shall answer upon Oath all competent Interrogatories which may be put to them with reference to the Matters involved in such Appeals; and it shall not be necessary for the Court of Appeal to keep any formal Record of their Proceedings, except only a Note of the Assessment, Appeal, and Judgment; but they may, if they think proper, cause any Deposition which may be made before them to be taken down in Writing, and signed by the Deponent, and may authenticate it by the Signature of One of their Number as having been made in their Presence; and every such Deposition so taken down, signed, and authenticated shall be deemed and taken to be good Evidence in any Prosecution for Perjury.

Valuation Roll to be retained by Assessor till 8th of September yearly, and thereafter to be open to Inspection.

XI. The Valuation Roll, when made up by the Assessor, shall be retained by him until the Eighth Day of *September* in each Year, when he shall transmit it to the Clerk of Supply of the County or to the Town Clerk of the Burgh, as the Case may be, or if there be no Town Clerk, to such other Person as the Chief Magistrate of the Burgh, or if there be no such Magistrate the Sheriff of the County, may specially appoint for the Purpose, which he is hereby required in such Case to do, as Occasion requires; and the said Valuation Roll shall thereafter remain in the Office of such Clerk of Supply or Town Clerk, or other Person specially appointed as aforesaid, patent to every Person having Interest therein, either as Proprietor, Tenant, or Occupier.

Valuation Roll, when completed, to be authenticated, and to be in force for One Year.

XII. As soon as all Appeals taken under this Act shall have been disposed of, and the Valuation of the County or Burgh shall have been thereby completed, the said Valuation Roll shall be authenticated in Counties by the Signature of the Convener of the Commissioners of Supply, or of the Clerk of Supply, or other Person whom the Commissioners of Supply may authorize for that Purpose, and in Burghs by the Signature of the Chief Magistrate, or of the Town Clerk, or other Person whom the Magistrates may authorize for that Purpose, and such Valuation Roll shall then be in force as the Valuation Roll of the County or Burgh, as the Case may be, for the Year commencing at the Term of *Whitsunday* immediately preceding, and ending at the Term of *Whitsunday* immediately following; and as soon as such Valuation Roll has been authenticated as aforesaid, the Clerk of Supply or Town Clerk, as the Case may be, shall furnish to the Clerks of the several Parochial Boards within the County or Burgh a Copy of so much thereof as relates to their respective Parishes; and every Parish, Person or Persons, interested in any Valuation Roll under this Act, shall be entitled to inspect and make Copies of the same or any Part thereof, at their own Expense, at such reasonable Times, and on Payment of such moderate Fee, and subject to such Regulations, as the Commissioners of Supply or Magistrates respectively may fix.

As to Complaints made with regard to Assessors Valuations.

XIII. If any Complaint shall be made to the Commissioners of Supply of any County, or to the Magistrates of any Burgh, sitting as an Appeal Court as above provided, to the Effect that the yearly Rent or Value of any Lands or Heritages within such County or Burgh respectively has been stated by the Assessor in the Valuation Roll of such County or Burgh at other than the just and true Amount thereof, such Commissioners of Supply and Magistrates respectively may, if they think fit, make Inquiry into such Complaint, after giving not less than Six Days Notice to the Proprietor and Occupier of such Lands and Heritages of the Time and Place when such Inquiry will be gone into, and may thereupon alter the Amount of the yearly Rent or Value of such Lands and Heritages in the Valuation Roll of such County or Burgh to such Extent as, after such Inquiry, may appear to them to be just; and the Commissioners of Supply and Magistrates respectively, in the Conduct of such Inquiries as aforesaid, shall have all the same Powers and Authorities as are by this Act conferred upon them with reference to Appeals; and it shall be lawful for them to award Expenses against the Complainer, where it shall appear to them that such Complaint has been made without any reasonable or probable Cause: Provided aways, that where any Parish consists partly of a Burgh and partly of a Landward District, it shall be competent to the Commissioners of Supply of the County or to the Magistrates of such Burgh respectively, if they shall think that any Property within such Parish has been unduly valued, to refer the true Value of the same to the Sheriff of the County, who shall decide the same summarily without being subject to Review, and the Magistrates and Commissioners of Supply respectively, on such Decision being produced to them, shall correct the Roll accordingly at the next ensuing Period of Valuation.

Three Commissioners of Supply or Two Magistrates, &c. to be a Quorum.

XIV. In all Proceedings under this Act, any Three Commissioners of Supply, and Two Magistrates of a Burgh, shall be deemed to be a Quorum of such Commissioners and Magistrates respectively, and shall be entitled to exercise all the Powers conferred upon the general Body of Commissioners and Magistrates respectively under this Act, and the Majority present, and voting, shall rule the Decision; and where the Votes of those present shall be equal, the Preses of the Meeting shall have a Casting Vote.

Preses at Meetings of Commissioners of Supply, and Magistrates of Burghs, under this Act.

XV. In all Meetings of Commissioners of Supply under this Act, their Convener, or, in the Absence of the Convener, the Person who may be elected by such Meeting to act as its Preses, shall be Preses of such Meeting; and in all Meetings of Magistrates of Burghs under this Act, the Lord Provost, or Provost, or Chief Magistrate of the Burgh, when he is present thereat, shall be Preses of such Meeting; and, failing him, the Person who may be elected by such Meeting to act as its Preses shall be Preses of such Meeting.

Papers and Documents emanating from Commissioners of Supply, &c., how to be authenticated.

XVI. For the Purposes of this Act, the Signature of the Convener or of the Preses of a Meeting of Commissioners of Supply adhibited to any Paper or Document shall be equivalent to the Signatures of the whole Commissioners of Supply present at a Meeting thereof; and the Signature of the Lord Provost, or Provost, or Chief Magistrate of the Burgh, or of the Preses of a Meeting of the Magistrates of the Burgh, adhibited to any Paper or Document, shall be equivalent to the Signatures of the whole Magistrates present at such Meeting; and the Addition to such Signatures respectively of the Words "Convener," "Lord Provost," "Provost," "Chief Magistrate," or "Preses," shall be good *primâ facie* Evidence that such Signature is the Signature of such "Convener," "Lord Provost," "Provost," "Chief Magistrate," or "Preses," as the Case may be, and that such Paper or Document is genuine and authentic.

Powers of Supplementary Assessment granted by existing Acts of Parliament not to be affected.

XVII. Where, by any Act of Parliament, Power is given to make a Supplementary Assessment for any Portion of the Year from *Whitsunday* to *Whitsunday*, such Power shall not be affected by this Act; and the Assessors under this Act are hereby respectively authorized and required to make up such Supplementary Valuation Roll as may be necessary in order to such Supplementary Assessment: Provided always, that such Supplementary Assessment shall be made upon the Proprietors, Tenants, or Occupiers liable thereto, according to the Valuations established by this Act of the respective Lands and Heritages of which they are such Proprietors, Tenants, and Occupiers respectively for the Year, to a Portion of which such Supplementary Assessment applies: Provided also, that every Assessor making up such Supplementary Valuation Roll shall transmit or cause to be transmitted to each Person

Person included therein, whether as Proprietor, Tenant, or Occupier, a Copy of every Entry in such Supplementary Valuation Roll wherein such Person shall be set forth, either as Proprietor, Tenant, or Occupier, along with a Notice to such Person that if he considers himself aggrieved by such Supplementary Valuation he may appeal against the same as after mentioned, and it shall be lawful for every such Person to appeal within Fourteen Days thereafter to the Court of Appeal established by this Act; and such Court shall have the Power of granting Relief against such Supplementary Valuation so appealed against, to such Extent and in such Way and Manner as to such Court may seem just.

Expenses of Valuations, how to be defrayed.

XVIII. After the Completion of each annual Valuation as aforesaid under this Act, the Commissioners of Supply of each County and the Magistrates of each Burgh shall cause an Account to be made up of the Costs and Expenses attending the same, and shall ascertain and fix the just Amount thereof, and shall cause such Amount to be apportioned upon the Parishes within such County and Burgh respectively, according to the yearly Rent or Value thereof as fixed by such Valuation, and the same shall be assessed and levied along with the Assessment for the Relief of the Poor for the current Year within such Parishes respectively, or they shall cause such Amount along with such reasonable Sum as they may deem necessary to meet the Expenses of Collection, to be assessed upon the Lands and Heritages within their County or Burgh respectively, included in such Valuation, by a rateable Assessment upon such Lands and Heritages according to the yearly Rent or Value thereof as fixed by such Valuation, the Proprietors and Occupiers of such Lands and Heritages being liable to pay such Assessment equally between them, or, in the Option of such Commissioners of Supply or Magistrates respectively, shall cause such Amount to be assessed along with and as Part of and by way of Addition to any other Assessment which may be leviable according to the Valuation established by this Act within such County or Burgh; and any Balance of Funds remaining on hand from Time to Time in any County or Burgh, arising from such Assessment under this Act in any One Year, after answering the Expenses of the Year with reference to which such Assessment was imposed, may be retained and applied by the Commissioners of Supply of each County and the Magistrates of each Burgh respectively, in such Manner as they may deem fit, for defraying the Expenses of making up Valuation Rolls under this Act in subsequent Years, but for no other Uses or Purposes whatever: Provided always, that where in any County or Burgh there are or shall be Funds available for the Purpose, it shall be lawful for the Commissioners of Supply of such County or Magistrates of such Burgh, as the Case may be, to defray such Costs and Expenses as aforesaid out of such available Funds, in place of resorting to Assessment under the Provisions of this Act.

New Qualification for Commissioners of Supply.

XIX. From and after the passing of this Act, no Person, other than a Person duly qualified as after mentioned, shall be qualified to act as Commissioner of Supply in any County; and any Person not duly qualified as aforesaid acting as such Commissioner shall be subject and liable to the Penalties presently attached by Law to the acting as a Commissioner of Supply without Qualification; and from and after the passing of this Act the Qualification requisite for a Commissioner of Supply in any County shall be the being named as an *ex-officio* Commissioner of Supply in any Act of Supply, or the being Proprietor or the Husband of any Proprietor infeft in Liferent, or in Fee not burdened with a Liferent, in Lands and Heritages within such County, of the yearly Rent or Value, in Terms of this Act, of at least One hundred Pounds, or the being eldest Son and Heir Apparent of a Proprietor infeft in Fee not burdened with a Liferent in Lands and Heritages within such County of the yearly Rent or Value, in Terms of this Act, of Four hundred Pounds; and the Factor of any Proprietor or Proprietors infeft, either in Liferent or in Fee unburdened as aforesaid, in Lands and Heritages within such County of the yearly Rent or Value, in Terms of this Act, of Eight hundred Pounds, shall beq ualified to act as a Commissioner of Supply in the Absence of such Proprietor or Proprietors: Provided always, that, with reference only to the Qualification of Commissioners of Supply under this Act, the yearly Rent or Value of Houses and other Buildings, not being Farmhouses or Offices or other agricultural Buildings, shall be estimated at only One Half of their actual yearly Rent or Value, in Terms of this Act: Provided also, that all Persons who shall, at the Date of the passing of this Act, have been in actual Possession of the Qualification then required by Law for a Commissioner of Supply, and entitled to act as such Commissioner, shall,

shall, so long as he shall continue to possess such last-mentioned Qualification, be deemed to be in possession of the Qualification requisite for a Commissioner of Supply in Terms of this Act.

Assessor of Railways and Canals to be appointed.

XX. In order to the making up of Valuations and Valuation Rolls of Lands and Heritages in *Scotland* belonging to or leased by Railway or Canal Companies, and forming Part of the Undertakings of such Companies, it shall be lawful for Her Majesty to appoint, as Occasion requires, a fit and Proper Person to be Assessor of Railways and Canals for the Purposes of this Act; and the Remuneration or Salary to be paid to such Assessor of Railways and Canals in respect of his own Time and Trouble, and in respect of any Clerks or other Officers whom he may be allowed by the Commissioners of Her Majesty's Treasury to employ in the Execution of his Duties under this Act, shall be fixed from Time to Time by the said Commissioners of Her Majesty's Treasury; and such Assessor of Railways and Canals shall, before entering on the Duties of his Office, declare that he will faithfully and honestly perform the Duties thereof, and shall be removeable by Her Majesty at Pleasure.

Such Assessor to make up annually a Valuation Roll of Railways and Canals.

XXI. The Assessor of Railways and Canal under this Act shall, on or before the Fifteenth Day of *August* One thousand eight hundred and fifty-five, and on or before the Fifteenth Day of *August* in every subsequent Year, inquire into and fix *in cumulo* the yearly Rent or Value, in Terms of this Act, of all Lands and Heritages in *Scotland* belonging to or leased by each Railway and Canal Company, and forming Part of its Undertaking, and shall also inquire into and fix the Amount which One Year with another would be required in order to the Acquisition, Formation, and Erection of the several Stations, Wharfs, Docks Depôts, Counting-houses, and other Houses and Places of Business respectively, in *Scotland*, of or connected with each such Undertaking (including the Solum on which such Stations and others are erected,), and shall also inquire into and fix all other Matters necessary to enable him to make up a Valuation Roll of Railways and Canals as after mentioned; and such Assessor of Railways and Canals shall make up a Valuation Roll, applicable to all Railway and Canal Companies having Lands and Heritages as aforesaid, in which Valuation Roll shall be set forth, in Columns, the yearly Rent and Value, in Terms of this Act, of the whole Lands and Heritages, in *Scotland*, belonging to or leased by each such Railway or Canal Company respectively, and forming Part of its Undertaking; the Names of the several Parishes, Counties, and Burghs through which the Line of such Railway or Canal Company runs, or in which its said Lands or Heritages, or any Part thereof, are situated; the lineal Measurement of its entire Line, and the Portion of such lineal Measurement situated in each such Parish, County, and Burgh; the Amount of the Cost as aforesaid of its several Stations, Wharfs, Docks, Depôts, Counting-houses, and Houses and Places of Business in *Scotland*, (including as aforesaid,) the Proportion of such gross Amount expended in each such Parish, County, and Burgh, and, where any Stations, Wharfs, Docks, Depôts, Counting-houses, or other Houses or Places of Business are held or used jointly by any Two or more Railway or Canal Companies, the Proportions in which such Railway and Canal Companies are respectively interested therein, and also the yearly Rent or Value, in Terms of this Act, ascertained as after mentioned, of the Portion in each Parish, County, and Burgh in *Scotland* of the Lands and Heritages belonging to or leased by each Railway and Canal Company, and forming Part of its Undertaking.

Mode in which the yearly Rent or Value of Railways and Canals is to be ascertained.

XXII. The yearly Rent or Value, in Terms of this Act, of the Lands and Heritages in any Parish, County, or Burgh belonging to or leased by any Railway or Canal Company, and forming Part of the Undertaking of such Company, shall be ascertained as follows; that is to say, there shall be deducted, in the first place, from the *cumulo* yearly Rent or Value of the whole Lands and Heritages in *Scotland* as aforesaid of each such Railway or Canal Company, a Sum equal to Three Pounds *per Centum* of the whole Cost as aforesaid of the Stations, Wharfs, Docks, Depôts, Counting-houses, and other Houses and Places of Business in *Scotland* of and connected with the Undertaking of such Railway or Canal Company (including as aforesaid); and the Proportion of such diminished *cumulo* Rent or Value corresponding to the lineal Measurement of the Portion of the Line, including Ferries attached thereto, of such Railway or Canal Company, situated in such Parish, County, or Burgh, as compared with the lineal Measurement of the entire Line, including Ferries as aforesaid,

aforesaid, of such Railway or Canal Company, with the Addition of a Sum equal to Three Pounds *per Centum* of the Cost as aforesaid of any Station, Wharf, Dock, Depôt, Counting-house, or other House or Place of Business, within such Parish, County, or Burgh, or of or connected with the Undertaking of such Railway or Canal Company (including as aforesaid), shall be deemed and taken to be the yearly Rent or Value, in Terms of this Act, of the Lands and Heritages in such Parish, County, or Burgh belonging to or leased by such Railway or Canal Company, and forming Part of its Undertaking.

Water, Gas, and other Companies may have their Lands and Heritages valued by the Assessor of Railways and Canals.

XXIII. Where any Water Company, or Gas Company, or other Company having any continuous Lands and Heritages liable to be assessed in more than One Parish, County, or Burgh shall desire to have such Lands and Heritages assessed by the Assessor of Railways and Canals under this Act, it shall be competent to such Water or Gas or other Company to make Intimation in Writing of such Desire, under the Hand of its Manager, Secretary, or other Principal Officer, at any Time before the Fifteenth Day of *May* in the Year One thousand eight hundred and fifty-five, or before the Fifteenth Day of *May* in any subsequent Year, to the Sheriff of the County within which such Lands and Heritages, or the Head Office and Place of Business in *Scotland* of such Water or Gas or other Company are situated; and such Sheriff shall forthwith make such public Advertisement of his having received such Intimation as to him shall seem necessary or proper, and also shall make special Intimation thereof to the Assessor of Railways and Canals under this Act; and thereupon such Assessor of Railways and Canals shall be exclusively charged, subject to Appeal as herein provided, with the Valuation of the Lands and Heritages in *Scotland* of such Water or Gas or other Company in Terms of this Act; and such Assessor of Railways and Canals shall on or before the Fifteenth Day of *August* in the Year One thousand eight hundred and fifty-five, and on or before the Fifteenth Day of *August* in every subsequent Year, inquire into and fix *in cumulo* the yearly Rent and Value, in Terms of this Act, of all Lands and Heritages in *Scotland* belonging to or leased by such Water or Gas or other Company, and forming Part of its Undertaking, and shall also inquire into and fix the just Proportions of such *cumulo* yearly Rent or Value applicable to each Parish, County, and Burgh in *Scotland* in which such Water or Gas or other Company is liable to be assessed as aforesaid; and such Assessor of Railways and Canals shall include in the Valuation Roll to be made up by him under this Act, all the Water Companies, Gas Companies, and other Companies, whose Lands and Heritages shall be valued by him as aforesaid, and shall set forth in such Valuation Roll, in Columns, the yearly Rent or Value, in Terms of this Act, *in cumulo*, of the whole Lands and Heritages in *Scotland* belonging to or leased by each such Water, Gas, and other Company respectively, and forming Part of its Undertaking, the Names of the several Parishes, Counties, and Burghs in which its said Lands and Heritages or any Part thereof are situated, and also the yearly Rent or Value, in Terms of this Act, of the Portion in each such Parish, County, and Burgh, separately, and respectively, of the Lands and Heritages belonging to or leased by each such Water, Gas, and other Company respectively, and forming Part of its Undertaking.

Notice of Valuation to be given to Railway and Canal Companies, &c.

XXIV. On or before the Fifteenth Day of *August* in each Year the said Assessor of Railways and Canals under this Act shall transmit or cause to be transmitted to each Railway and Canal and other Company included in his Valuation, either through the Post Office, or by causing the same to be left at the Head or other known Office of Business of each such Company, a Copy of every Entry in his Valuation Roll wherein such Company shall be set forth, either as Proprietor, Tenant, or Occupier; and if such Company consider themselves aggrieved by such Valuation, they may obtain Redress by satisfying such Assessor of Railways and Canals, on or before the Eighth Day of *September* next ensuing, that they have well-founded Ground of Complaint, and obtaining an Alteration by him of his Valuation accordingly, which Alteration he is in such Case authorized to make, or by lodging a Note of Appeal, on or before such last-mentioned Date, to the Lord Ordinary officiating on the Bills in the Court of Session, or where the Lands and Heritages belonging to such Company are all situated within One County, then to the Sheriff of such County; and all Proceedings before such Lord Ordinary or Sheriff, as the Case may be, under this Act, shall be summary, and may be taken either in Court or at Chambers, and shall be conducted in such Way as such Lord Ordinary or Sheriff respectively may prescribe or allow; and any Deliverance which

If Companies think themselves aggrieved they may appeal to Lord Ordinary.

Proceedings before Lord Ordinary, &c., to be summary.

which shall be pronounced by such Lord Ordinary or Sheriff, as the Case may be, on such Objections, on or before the Thirtieth Day of *November* next after such Appeal is entered and such Objections are made, shall receive Effect, and it shall be the Duty of such Assessor of Railways and Canals to alter his Valuation in conformity therewith; and such Deliverance, and the Valuation of the said Assessor of Railways and Canals, if not appealed against, or if appealed against in so far as not altered by a Deliverance of the Lord Ordinary or Sheriff as aforesaid, shall be final and conclusive, and not subject to Review.

Any Parish, County, or Burgh interested in any Railway or Canal Valuation may appeal against the same to the Lord Ordinary.

XXV. The Valuation Roll to be made up by the Assessor of Railways and Canals, while the same is in the Hands of such Assessor, shall be patent to all Persons having Interest therein, and no Fee of any kind shall be charged to any such Person for Liberty to inspect the same; and it shall be competent to any Parish, County, or Burgh, having Interest in any Valuation therein contained, to object to and represent against the same to the Lord Ordinary officiating on the Bills in the Court of Session, or when the Lands and Heritages belonging to any Railway or Canal or other Company included in such Valuation Roll are all situated within One County, then to the Sheriff of such County, and such Lord Ordinary or Sheriff, as the Case may be, shall afford to the Company to which such Objection applies an Opportunity of answering such Objections, and may also, if he think it necessary or proper, afford such Opportunity to the Assessor of Railways and Canals, or to any Person or Persons whom he may consider to be interested in such Objection; and any Deliverance which shall be pronounced by him on such Objections on or before the Thirtieth Day of *November* next after such Objections are made shall be given effect to, and be final and conclusive.

Assessor of Railways and Canals may call for Books and Writings, &c., and if such are refused, Right of Appeal to be forfeited.

XXVI. For the Purpose of making the Valuations of the Lands and Heritages of Railway and Canal and other Companies by the Assessor of Railways and Canals under this Act, it shall be lawful for such Assessor of Railways and Canals to require the Attendance before him of any Persons as Witnesses, and to examine such Witnesses on Oath, and also to call from Time to Time upon any Railway or Canal or other Company to be included in his Valuation for detailed Statements of the yearly Revenue of its Undertaking, distinguishing the different Sources thereof, and the Amount derived from each such Source, and also in the Case of Railways and Canals of the Cost as aforesaid of each of its Stations, Wharfs, Docks, Depôts, Counting-houses, and other Houses and Places of Business (including the Solum on which such Stations and others are erected), and also of the Parishes, Counties, and Burghs in which such Stations, Wharfs, Docks, Depôts, Counting-houses, and other Houses and Places of Business are severally situated, and of the lineal Measurement of the whole, any, each, and every Part of its Line, and to call for Production from Time to Time of any Books, Vouchers, or other Writings in the Possession of any Railway or Canal or other Company relating to or bearing upon any Matters aforesaid, or to or upon the Subject of the Inquiries of such Assessor under this Act; and if any such Company, or its Manager or Secretary, or the Chairman of its Board of Directors, all for the Time being, shall wilfully refuse or delay to furnish any such Statements, or to make any such Production, when required by the Assessor of Railways and Canals as aforesaid, such Company shall not be entitled to appeal against or object to the Valuation of such Assessor of Railways and Canals for the Year in which such Refusal or Delay takes place, anything in this Act to the contrary notwithstanding.

Valuations of Railways and Canals, &c., when completed, to be authenticated, and communicated to the Clerks of Supply and Town Clerks, and to be in force for One Year.

XXVII. The Valuation Roll to be made up annually as aforesaid by the Assessor of Railways and Canals under this Act shall, as soon as may be after the Thirtieth Day of *November* in each Year, be authenticated by the Signature of such Assessor, and such Valuation Roll shall then be in force as the Valuation Roll of Railway and Canal and other Companies for the Year commencing at the Term of *Whitsunday* immediately preceding and ending at the Term of *Whitsunday* immediately following; and the Assessor of Railways and Canals under this Act shall thereupon transmit to the Clerk of Supply of each County and to the Town Clerk of each Burgh in which any Portion of the Undertaking of any such Company is situated a certified Copy of the Valuation, in Terms of this Act, taken from such Valuation Roll, of the Lands and Heritages within such County or Burgh respectively belonging to or leased by and forming Part of the Undertaking of such Company; and such Valuation relating to such Company shall be engrossed by such Clerk of Supply

or

or Town Clerk, as the Case may be, in the Valuation Roll of such County or Burgh, and shall be authenticated by the Signature of such Clerk of Supply or Town Clerk, and shall be thenceforward deemed and taken to be a Part of such Valuation Roll of such County or Burgh.

Valuation Rolls of Railways and Canals, &c. to be transmitted to the General Register House, for Preservation.

XXVIII. The Valuation Rolls of Railway and Canal and other Companies, to be made up by the Assessor of Railways and Canals in Terms of this Act, shall be periodically transmitted by the Assessor of Railways and Canals to the Lord Clerk Register, or his Deputy, for Preservation in the General Register House, in like Manner as the Valuation Rolls of Counties and Burghs are herein-after directed to be periodically transmitted as aforesaid.

Salary of the Assessor of Railways and Canals to be contributed rateably by Railway and Canal Companies, &c.

XXIX. The Amount of the Remuneration or Salary of the Assessor of Railways and Canals under this Act, and of his Clerks and other Officers as aforesaid, shall, on or before the Eleventh Day of *November* in each Year, be paid by the Railway and Canal and other Companies having Lands and Heritages included in the Valuation of Railways and Canals for the Year to which such Remuneration or Salary applies, to the Commissioners of Her Majesty's Treasury, or to such Person or Persons as they may appoint to receive the same, each Company paying a Proportion of such Remuneration or Salary corresponding to the yearly Rent or Value of its Lands and Heritages, ascertained in Terms of this Act, as compared with the yearly Rent or Value of the whole Lands and Heritages in *Scotland* of Railway and Canal and other Companies included in such Valuation; and in case of any Difference of Opinion as to the Proportions in which such Remuneration or Salary should be borne by such Companies respectively, in Terms of this Act, the same shall be determined by the Commissioners of Her Majesty's Treasury, whose Award thereon shall be final; and on or before the Thirty-first Day of *December* in each Year the said Remuneration or Salary received from such Companies as aforesaid shall be paid over by the Commissioners of Her Majesty's Treasury to the Assessor of Railways and Canals; and the Proportion of such Remuneration or Salary payable by each such Company, in Terms of this Act, shall be deemed to be a Debt due by such Company to the Crown, and shall be recoverable in like Manner as any other Debt due to the Crown is recoverable by Law.

Mistake or Misnomer not to affect Valuation.

XXX. No Valuation of any Lands or Heritages contained in any Valuation Roll under this Act shall be rendered void or be affected by reason of any Mistake or Variance in the Names of such Lands or Heritages, or in the Christian or Surname or Designation of any Proprietor or Tenant or Occupier thereof; and no Valuation Roll which shall be made up and authenticated in Terms of this Act, and no Valuation which shall be contained therein, shall be challengeable, or be capable of being set aside or rendered ineffectual, by reason of any Informality, or of any Want of Compliance with the Provisions of this Act, in the Proceedings for making up such Valuation or Valuation Roll.

Proprietors of Subjects under 4*l.* to be chargeable wit Assessments.

XXXI. In all Cases where any Lands or Heritages shall be separately let at a Rent not amounting to Four Pounds *per Annum*, and the Names of the Occupiers thereof shall not have been inserted in the Valuation Roll, the Proprietor of such Lands and Heritages shall be charged with and have to pay the whole of the Assessments on such Lands and Heritages separately let as aforesaid; but every such Proprietor charged with and paying such Assessments shall have Relief against the Tenants and Occupiers of such Lands and Heritages for Reimbursement thereof, if and in so far as such Assessments may by Law be properly chargeable upon such Tenant or Occupiers.

Prison Assessment to be upon Valuations established by this Act, and not by 2 & 3 Vict. c. 42.

XXXII. From and after the Establishment of Valuations of the Lands and Heritages in *Scotland* under this Act, every Assessment which shall or might lawfully be assessed or levied under an Act passed in the Session of Parliament holden in the Second and Third Years of the Reign of Her present Majesty, intituled *An Act to improve Prisons and Prison Discipline in* Scotland, upon any Lands or Heritages, according to the annual Value of such Lands or Heritages, shall be assessed and levied upon the Basis of the Valuations for the Time being established under this Act; and the said last-recited Act is hereby repealed to the Extent which may be necessary to give Effect to this Enactment, but no further.

Other Public Assessments leviable on Real Rent to be levied upon Valuations established by this Act.

XXXIII. Where, in any County, Burgh, or Town, any County, Municipal, Parochial, or other public Assessment, or any Assessment, Rate, or Tax under any Act of Parliament, is authorized to be imposed or made upon or according to the Real Rent of Lands and Heritages, the yearly Rent or Value of such Lands and Heritages, as appearing from the Valuation Roll in force for the Time under this Act in such County, Burgh, or Town, shall, from and after the Establishment of such Valuation therein, be always deemed and taken to be the just Amount of Real Rent for the Purposes of such County, Municipal, Parochial, or other Assessment, Rate, or Tax, and the same shall be assessed and levied according to such yearly Rent or Value accordingly, any Law or Usage to the contrary notwithstanding: Provided always, that when the Area of any Parish Church heretofore erected has been allocated among the Heritors, according to their respective valued Rents as appearing upon the present Valuation Rolls, all Assessments for the Repair thereof shall be imposed according to such valued Rent; and where in any County, Burgh, or Town, any County, Municipal, Parochial, or other Public Assessment, or any Assessment, Rate, or Tax under any Act of Parliament, other than Poor Rates, is or might be assessed upon Means and Substance, such Assessment shall, from and after the Establishment of Valuations under this Act, be assessed and levied upon the yearly Rent or Value, in Terms of this Act, of such Lands and Heritages within such County, Burgh, or Town, One Half upon the Owners and the other Half upon the Tenants and Occupiers of such Lands and Heritages, but subject to the Provisions and Exceptions herein-before made and provided as regards Lands and Heritages separately let at a Rent not amounting to Four Pounds; and all Acts, Laws, and Usages to the contrary are hereby repealed in so far as necessary to give effect to this Enactment, but no further.

Valuation Roll to be Evidence in Registration and Appeal Courts.

XXXIV. In all Questions and Proceedings under any Act of Parliament relating to the Franchise, or to the Representation of the People in Parliament, it shall be sufficient to refer to an Entry in the Valuation Roll in force for the Time, or last in force under this Act in any County or Burgh, and such Entry shall be received and taken in all such Questions and Proceedings as conclusive Proof that the gross yearly Rent or Value of the Lands or Heritages specified therein is at the Date of such Reference, and has been from the Commencement of the Year to which such Valuation Roll applies, of the Amount therein set forth; and it shall be competent in all Cases, notwithstanding anything in any existing Act of Parliament to the contrary, to refer to such Valuation Roll in such Appeal Court, although such Valuation Roll may not have been produced or referred to in the Registration Court; and it shall be the Duty of every Sheriff Clerk of a County and Town Clerk of a Burgh officiating or who ought to officiate at any Registration Court or Court of Appeal under any such Act of Parliament to have the Valuation Roll of the County or Burgh, as the Case may be, in force for the Time under this Act, on the Table of such Registration Court or Court of Appeal, as the Case may be, for Reference as aforesaid; and as soon as each annual Valuation Roll of a County, or of a Burgh not being a Burgh sending or contributing to send a Member to Parliament, shall have been completed under this Act, and when the same shall be required for the Purposes of any Registration or Appeal Court, the Clerk of Supply having the Custody of such Valuation Roll shall, when called upon to do so, transmit the same to the Sheriff Clerk of the County, by whom it shall be retained, patent to all Parties having Interest therein, until the Business of the Registration and Appeal Courts of the Year shall be concluded, when it shall be forthwith returned by such Sheriff Clerk to such Clerk of Supply.

Valuation Rolls to be made up in prescribed Form, and to be transmitted to the General Register House for Preservation.

XXXV. The Valuation Rolls to be made up in Terms of this Act shall be, as nearly as may be, in the Forms of the Schedules hereunto annexed, and shall be otherwise in such Form and of such Dimensions as may be prescribed by the Lord Clerk Register of *Scotland*, or his Deputy; and at the Expiration of Six Years from the Date of the passing of this Act, and at the Expiration of every subsequent Period of Six Years thenceforward, every Clerk of Supply and Town Clerk or other Person, being Custodier of the Valuation Rolls of any County or Burgh under this Act, shall transmit or cause to be transmitted to the said Lord Clerk Register or his Deputy, in order to Preservation thereof in the General Register House of *Scotland*, the whole Valuation Rolls of such County or Burgh then completed, and not previously transmitted, other than the Valuation Rolls of such County or Burgh in force for the Time being.

XXXVI. The

Boundaries of Burghs sending Members to Parliament to be same as prescribed by 2 & 3 W. 4. c. 65.

XXXVI. The Limits and Boundaries of such Burghs as send, or contribute to send, a Member or Members to Parliament, shall, for the Purposes of this Act, be taken and held to be according to the Limits and Boundaries prescribed by an Act passed in the Session of Parliament holden in the Second and Third Years of the Reign of His late Majesty King *William* the Fourth, intituled *An Act to amend the Representation of the People in* Scotland: Provided always, that in any Burgh in which the ordinary Jurisdiction of the Magistrates shall not extend over the whole of the said Boundaries, it shall be lawful to exclude therefrom, for the Purposes of this Act, such Part thereof, being beyond the ordinary Jurisdiction of the Magistrates, as may be mutually agreed on by the Magistrates of the Burgh and the Commissioners of Supply for the County, or in case of Disagreement as shall be determined by the Sheriff of such County: Provided always, that where more than One Burgh contributes to send a Member or Members to Parliament, each such Burgh shall notwithstanding be held to be distinct and separate Burghs for the Purposes of this Act; and the Magistrates of each Burgh respectively shall have and exercise all the Powers herein conferred on Magistrates of Burghs: Provided also, that where the Boundaries of any Burgh are not prescribed by the before-recited Act of the Second and Third Years of the Reign of His Majesty King *William* the Fourth, the same shall be determined by the Sheriff of the Sheriffdom in which such Burgh is situated, or, if such Burgh be situated partly in one County and partly in another, by the Sheriff of that Sheriffdom in which the greater Part of such Burgh may be situated; and, as soon as may be after the passing of this Act, every Sheriff to whom such Power of fixing the Boundaries of any Burgh for the Purposes of this Act is hereby committed shall, by Letter to be addressed by him to the Chief or Senior Magistrate or other Administrator on behalf of such Burgh, require such Magistrate or other Administrator of such Burgh to attend him at a Time and Place to be fixed in such Letter, and shall likewise intimate the same to the Convenor or Convenors of the County or Counties in which such Burgh is situated, and shall at such Time and Place, or at any Time or Place to which the Sheriff may adjourn the Inquiry, take such Evidence as may be adduced to him, or as he may think necessary, and shall thereupon, by Writing under his Hand, fix and determine the Boundaries of such Burgh for the Purposes of this Act, and shall cause such written Determination to be recorded in the Sheriff Court Books of his County, and shall furnish an official Extract therefrom to such Magistrate or Administrator, and to the Clerk or Clerks of Supply of the County or Counties within which such Burgh is situated; and such Determination shall, when so recorded, fix and determine the Boundaries of such Burgh for the Purposes of this Act.

Recovery of Penalties.

XXXVII. Every Penalty imposed by this Act may be recovered by summary Proceeding, upon Complaint in Writing made in Name of an Assessor under this Act to the Sheriff of the Sheriffdom in which the Offence shall have been committed, or to the Sheriff of any Sheriffdom in which the Offender may be found; and on such Complaint being made such Sheriff shall issue a Warrant or Order requiring the Party complained against to appear on a Day and at a Time and Place to be named in such Order; and every such Order shall be served on the Party offending either in Person or by leaving with some Inmate at his usual Place of Abode a Copy of such Order, and of the Complaint whereupon the same has proceeded; and either upon the Appearance or upon the Default to appear of the Party offending it shall be lawful for the Sheriff to proceed to the Hearing of the Complaint, and upon Proof of the Offence, either by the Confession of the Party complained against, or other legal Evidence, and without any written Pleadings or Record of Evidence, to convict the Offender, and upon such Conviction to discern and adjudge the Offender to pay the Penalty incurred, as well as such Expenses as the Sheriff shall think fit, and to grant Warrant for imprisoning the Offender until such Penalty and Expenses shall be paid: Provided always, that such Warrant shall specify the Amount of such Penalty and Expenses, and shall also specify a Period at the Expiration of which the Party shall be discharged, notwithstanding such Penalty or Expenses shall not have been paid, which Period shall in no Case exceed Three Calendar Months.

Application of Penalties.

XXXVIII. The Sheriff by whom any Penalty shall be imposed by virtue of this Act shall award such Penalty to be applied for the Purposes of this Act within the County or

Burgh in which the Offence was committed, and shall order the same to be paid over to the Complainer, or to some other Person for that Purpose: Provided always, that no Person shall be liable to the Payment of any Penalty imposed by virtue of this Act unless such Penalty shall have been prosecuted for within Six Calendar Months after the Commission of the Offence for which it has been incurred.

Where Assessments are levied under Local Acts on a different Valuation to that established by this Act, Sheriff of the County to fix Per-centage.

XXXIX. Where in any Burgh or Parish or County under any Statute any Assessment, Rate, or Tax of a fixed Amount or Per-centage has been assessed upon or levied from the Proprietors or Tenants or Occupiers of any Lands and Heritages, but according to a different Valuation from that established by this Act, it shall be lawful for the Sheriff, on an Application from any Person or Persons authorized to assess or levy such Assessment, Rate, or Tax, or from any Ratepayer within such County, Burgh, or Parish, to fix and determine, after such Inquiry and Notice as he shall think proper, what Per-centage, according to the Valuation to be made under this Act, corresponds with and will yield as nearly as may be the Sum which the Per-centage specified in such Statute should yield according to the Valuation hitherto in use to be made up under such Statute, and the Per-centage so fixed by the Sheriff shall thereafter, subject to all legal Rights, be held to be the Per-centage provided by such Statute.

Rogue Money, &c. to be assessed, first giving Notice of the same.

XL. After the Completion of the First Valuation under this Act, it shall be in the Power of the Commissioners of Supply to assess on the said Valuation and any subsequent Valuation the Rogue Money and all the other Assessments now levied on the valued Rent; provided that Notice of the Resolution so to assess be given at the Meeting of the said Commissioners previous to the Meeting at which such Assessment is to be made; but after such Resolution has once been adopted by the said Commissioners it shall not be in their Power to revert to the former Mode of Assessment.

Liability to Assessment not to be altered.

XLI. Nothing contained in this Act shall alter or affect any Classification or Power of Classification, or any Deduction or Allowances, or Power of making Deductions or Allowances, from gross Rental, made or possessed by any Body, Persons or Person, entitled to impose or levy Assessments, but the same shall not affect the Value to be inserted in the Valuation Roll in Terms of this Act; and nothing contained in this Act shall exempt from or render liable to Assessment any Person or Property not previously exempt from or liable to Assessment.

Interpretation Clause.

XLII. The following Words and Expressions, when used in this Act, shall in the Construction thereof be interpreted as follows, except when the Nature of the Provision or the Context of the Act shall exclude or be repugnant to such Construction; (that is to say,) the Expression "Lands and Heritages" shall extend to and include all Lands, Houses, Shootings, and Deer Forests, where such Shootings or Deer Forests are actually let, Fishings, Woods, Copse, and Underwood from which Revenue is actually derived, Ferries, Piers, Harbours, Quays, Wharfs, Docks, Canals, Railways, Mines, Minerals, Quarries, Coalworks, Waterworks, Limeworks, Brickworks, Ironworks, Gasworks, Factories, and all Buildings and Pertinents thereof, and all Machinery fixed or attached to any Lands or Heritages: Provided always, that no Mine or Quarry shall be assessed unless it has been worked during some Part of the Year to which such Assessment applies; the Word "Oath" shall include the Affirmation of a Quaker, Separatist, or Moravian; the Word "Proprietor" shall apply to Liferenters as well as Fiars, and to Tutors, Curators, Commissioners, Trustees, Adjudgers, Wadsetters, or other Persons who shall be in the actual Receipt of the Rents and Profits of Lands and Heritages; the Word "Factor" shall mean a Person acting under a probative Factory and Commission for the Proprietor or Proprietors, including Corporations being Proprietors, for whom he is Factor, and in the *bonâ fide* actual Management as such Factor of the Lands and Heritages belonging to such Proprietor; the Word "Burgh" shall apply only to a City, Burgh, or Town, being a Royal Burgh, or which sends or contributes as a Burgh to send a Member to Parliament; the Expression "Magistrates of Burghs" shall include the Lord Provost, or Provost, or Chief Magistrate and Magistrates and Councils of Burghs, and all Persons being Members for the Time of such Magistracy or Council; the Word "Town" shall extend to and include all Burghs, as well Royal and Parliamentary Burghs as Burghs of Barony or Regality, and all other Burghs

Burghs whatsoever, and generally all Places situate within a County forming an Area of Assessment distinct from such County; the Word "County" shall include "Stewartry," and shall include and apply to a County exclusive of the Burghs situated therein; the Expression "the Assessor" shall mean the Assessor under this Act of the County or Burgh or Portion or District of the County or Burgh for which he is Assessor, as distinguished from the Assessor of Railways and Canals under this Act.

SCHEDULE referred to in the foregoing Act.

Valution Roll for Counties.

County of Parish of

No.	Description of Subject.	Proprietor.	Tenant.	Occupier.	Yearly Rent or Value.				
					1854.	1855.	1856.	1857.	1858.
1	Farm of ——	*A. B.* of *C.* -	*E. F.*, residing at —	*G. H.*, residing at —	150*l.*				
-	Do. -	Do. - -	Do. - -	Do. - -	- -	150*l.*			
-	Do. -	Do. - -	Do. - -	Do. - -	- -	- -	150*l.*		
-	Do. -	Do. - -	*L. M.*, residing at —	*L. M.*, residing at —	- -	- -	- -	160*l.*	
-	Do. -	Do. - -	Do. - -	Do. - -	- -	- -	- -	- -	160*l.*
2	House, Garden, and Grounds of—.	*O. P.* Esq., Mining Engineer.	- - - -	*O. P.* aforesaid -	40*l.*				
-	Do. -	Do. - -	- - - -	Do. - -	- -	40*l.*			
-	Do. -	*R. S.*, Merchant in —.	- - - -	Do. - -	- -	- -	40*l.*		
-	Do. -	Do. - -	- - - -	*R. S.*, Merchant in —.	- -	- -	- -	35*l.*	
-	Do. -	Do. - -	- - - -	Do. - -	- -	- -	- -	-	35*l.*

Valuation Roll for Burghs.

Burgh [*or* City] of Year.

No.	Description of Subject.	Proprietor.	Tenant.	Occupier.	Yearly Rent or Value.
1	House, 9, High Street.	*A.B.*, residing at —.	*C. D.*, Merchant -	*C. D.*, Merchant -	70*l.*
2	Shop, 10, Do.	*E.F.*, Architect	*G. H.*, Draper -	*G. H.*, Draper -	50*l.*

CAP. XCII.

An Act to continue an Act of the Eleventh Year of Her present Majesty, for the better Prevention of Crime and Outrage in certain Parts of *Ireland*.

[10th *August* 1854.]

'WHEREAS an Act was passed in the Session of Parliament held in the Eleventh and Twelfth Years of the Reign of Her present Majesty, intituled *An Act for the better Prevention of Crime and Outrage in certain Parts of* Ireland *until the First Day of* December *One thousand eight hundred and forty-nine, and to the End of the then next Session of Parliament*: And whereas by an Act passed in the Session of Parliament held in the Fifteenth and Sixteenth Years of the Reign of Her present Majesty, intituled *An Act to continue* 11 & 12 Vict. c. 2. 15 & 16 Vict. c. 66.