

ANNO VICESIMO & VICESIMO PRIMO

VICTORIÆ REGINÆ.

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CAP. LVIII.

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

WHEREAS an Act was passed in the Seventeenth and Eighteenth Years of Her Majesty's Reign, Chapter Ninety-one, for the Valuation of Lands and Heritages in *Scotland*, and it is expedient to amend the said Act as herein-after mentioned: Be it 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: 17 & 18 Vict. c. 91.

Power to Commissioners of Supply and Magistrates to appoint Officers of Inland Revenue to be Assessors.

I. 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 and Assessed Taxes 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 Commissioners of Her Majesty's Treasury shall direct in that Behalf.

Persons charged may appeal.

II. All Persons entitled to appeal against Valuations made by the Assessors appointed under the said Act shall also be entitled to appeal, under and subject to the like Rules and Regulations, against the Valuations to be made by such Officer or Officers of Inland Revenue appointed as aforesaid under this Act; and if upon any such Appeal any Officer of Inland Revenue or the Person appealing shall apprehend the Determination of the said Commissioners or Magistrates hearing such Appeal to be contrary to the true Intent of the said Act, and shall then declare himself dissatisfied with such Determination, it shall be lawful for such Officer or Appellant respectively to require the said Commissioners or Magistrates to state specially and to sign the Case upon which the Question arose, together with the Determination thereupon, and to transmit such Case to the Commissioners of Inland Revenue, to the end that the same may be submitted to the Senior Lord Ordinary and the Lord Ordinary officiating in Exchequer Causes in the Court of Session, for their Opinion thereon; and such Judges to whom such Case may be submitted shall with all convenient Speed give and subscribe their Opinion thereon, and according to such Opinion the Valuation or Assessment which shall have been the Cause of the Appeal shall be altered or confirmed.

Officer of Inland Revenue or Appellant, if dissatisfied with Decision of Commissioners or Magistrates, may demand a Case for the Opinion of the Judges.

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

III. 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, or the Land Tax or Assessed Taxes, or Income Tax, or any other Duties, Rates, or Taxes under the Care or Management of the Commissioners of Inland Revenue.

Town of Maxwelltown to be deemed Part of the Stewartry of Kirkcudbright for Purposes of recited Act.

IV. Whereas the Town of *Maxwelltown* is locally situated within the Stewartry of *Kirkcudbright*, but for certain Purposes has been included within the Parliamentary Boundaries of the Burgh of *Dumfries*, and Doubts have arisen whether the said Town of *Maxwelltown* lying within the said Parliamentary Boundaries is to be deemed for the Purposes of the said recited Act within the said Stewartry, and it is expedient that such Doubts should be removed:

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Be it therefore enacted, That for the Purposes of the said recited Act, and of levying, collecting, and enforcing all Assessments, Rates, and Taxes which the Commissioners of Supply of the said Stewartry are required or authorized to impose or levy, the said Town of *Maxwelltown* shall be deemed and taken to form Part of the said Stewartry, and the Owners and Occupiers of Lands and Heritages within the said Town shall be liable for and shall pay all Assessments, Rates, and Taxes imposed and levied as aforesaid within the Stewartry, any Law or Practice to the contrary notwithstanding: Provided always, that nothing herein contained shall affect, except as herein provided, any Rights, Privileges, or Immunities belonging to or claimed by the Owners and Occupiers of Lands and Heritages in the said Town of *Maxwelltown*, and this Section shall be held to extend to and include all those Portions of the Parishes of *Terregles* and *Troqueer* which are within the Parliamentary Boundaries of the Burgh of *Dumfries*.

LONDON:
Printed by GEORGE EDWARD EYRE and WILLIAM SPOTTISWOODE,
Printers to the Queen's most Excellent Majesty. 1857.