SUPPLIED FOR THE PUBLIC SERVICE

CHAPTER 15.

An Act to amend the Law as to the Rating of Lands occupied for Sporting purposes in Scotland. A.D. 1886.

[10th May 1886.]

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:

1. This Act shall come into operation on the first day of January one thousand eight hundred and eighty-seven, and shall apply to Scotland only. Commencement and extent of Act.

2. The expression "the Valuation Acts" shall mean the Act seventeenth and eighteenth Victoria, chapter ninety-one, and any Acts amending the same. Interpretation clause.

The expression "the assessor" shall mean the assessor appointed and acting under the Valuation Acts.

The expression "the Poor Law Act" shall mean the Act eighth and ninth Victoria, chapter eighty-three.

3. This Act shall be read and construed along with the Valuation Acts and the Poor Law Act. Construction of Act.

4. The forty-second section of the Act seventeenth and eighteenth Victoria, chapter ninety-one, shall be read and construed as if the words "where such shootings or deer forests are actually let" were not therein contained. Amendment of 17 & 18 Vict. c. 91. s. 42.

5. The first section of the Poor Law Act shall be read and construed as if the definition of "lands and heritages" therein expressly referred to and included shootings and deer forests. Amendment of 8 & 9 Vict. c. 83. s. 1.

6. In order to ascertain and assess under the Valuation Acts the yearly value of shootings and deer forests in Scotland, it shall be the duty of the assessor to enter separately for each parish, and in respect of each proprietor therein, the yearly value of the shootings Valuation of shootings and deer forests.

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over the lands and of the deer forests belonging to him in so far as situated within such parish.

Rating of shootings and deer forests.

7. All county, parochial, or other public assessments, and all assessments, rates, or taxes, under any Act of Parliament, authorised to be imposed or made upon or according to the annual value of lands and heritages ascertained under the Valuation Acts, or upon or according to the annual value of lands and heritages ascertained under the Poor Law Act, shall be imposed or made upon or according to the annual value of shootings and deer forests ascertained under the Valuation Acts, as amended by this Act, or upon the annual value thereof ascertained under the Poor Law Act, as amended by this Act, as the case may be.

Short title.

8. This Act may be cited for all purposes as the Sporting Lands Rating (Scotland) Act, 1886.

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