Provided always that so much of the Charitable Trusts Acts, 1853 to 1891, as by virtue of the fifteenth section of the Charitable Trusts Act, 1869, extends to buildings registered and used as aforesaid, shall also extend to the properties declared to be exempted by this Act in the same manner and subject to the same restrictions as the buildings registered and used as aforesaid. 32 & 33 Vict. c. 110. s. 15.

CHAPTER 36.

An Act to amend the Valuation of Lands (Scotland) Acts in regard to the duties of the Assessor of Railways and Canals. [17th August 1894.]

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 be cited for all purposes as the Valuation of Lands (Scotland) Acts Amendment Act, 1894. Short title.

2. For the purposes of the valuation roll to be made up by the assessor of railways and canals (herein-after called the assessor) in terms of the following Acts, viz., the Lands Valuation (Scotland) Act, 1854, the Valuation of Lands (Scotland) Amendment Act, 1867, and the Valuation of Lands (Scotland) Amendment Act, 1887, (herein-after called the recited Acts) for the year ending Whitsunday one thousand eight hundred and ninety-six and subsequent years, in place of the fifteenth day of August, as provided by the twenty-first section of the first recited Act, there shall be substituted the fifteenth day of March as the day on or before which the assessor shall inquire into and fix in cumulo the yearly rent or value of all lands and heritages in Scotland belonging to or leased by each railway and canal company, and forming part of its undertaking; and in place of the fifteenth day of May, as provided in the twenty-third section of the said first recited Act, there shall be substituted the fifteenth day of November previously as the day on or before which intimations of the desire of 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, to have such lands and heritages assessed, shall be made to the sheriff. Assessor to make up valuation roll of railways and canals annually by 15th March. 17 & 18 Vict. c. 91. 30 & 31 Vict. c. 80. 50 & 51 Vict. c. 51.

3. In place of the fifteenth day of August, as provided by the twenty-fourth section of the Act seventeen and eighteen Victoria, chapter ninety-one, there shall be substituted the fifteenth day of March as the day on or before which in each year the assessor shall, in terms of the recited Acts, transmit to each railway and canal and other company included in his valuation a copy of the entries in his roll; and in place of the eighth day of September Valuation roll to be transmitted by assessor by 15th March, &c.

there shall be substituted the eighth day of April as the day on or before which any company considering themselves aggrieved by such valuation may obtain redress by satisfying such assessor that they have well-founded ground of complaint, and obtain an alteration by him of his valuation accordingly; and in place of the tenth day of September, as provided by the seventh section of the Valuation of Lands (Scotland) Amendment Act, 1867, there shall be substituted the tenth day of April as the day on or before which all appeals or complaints against any entry in the valuation roll by such railway, canal, or other company, or by any parish, county, or burgh, shall be lodged; and all such appeals or complaints against, and objections to, any such valuation shall be heard and determined and any deliverance pronounced on or before the fifteenth day of May following.

30 & 31 Vict. c. 80.

Requisition for separate valuations to be made by 1st November annually.

30 & 31 Vict. c. 80. 50 & 51 Vict. c. 51.

4. In place of the first day of April, provided by the fifth section of the Valuation of Lands (Scotland) Amendment Act, 1867, and the second section of the Valuation of Lands (Scotland) Amendment Act, 1887, there shall be substituted the first day of November in each year, as the day on or before which the town clerk or clerk of the commissioners or trustees of police of any burgh, town, or populous place, as defined by the said section, shall require the assessor of railways and canals to specify and assign the valuation of railways, canals, and other undertakings separately in the valuation roll, in so far as situated within the limits of any such burgh, town, or populous place.

Authentication of valuation roll by transmission assessor, and to persons interested.

5. The valuation roll to be made up annually by the assessor of railways and canals under the recited Acts and this Act shall, as soon as may be after the fifteenth day of May 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, being the said fifteenth of May, and the said assessor shall thereupon transmit to each county, burgh, town, or populous place, certified copies thereof, as provided in the said recited Acts.

This Act not to affect dates for exacting payment of assessments from railway and other companies.

6. Nothing in this Act contained shall alter or affect the dates on which payment may be demanded or exacted of any assessment, rate, or tax chargeable upon or according to the valuation appearing in the valuation roll of railways, canals, and other undertakings, and such assessment, rate, or tax shall, notwithstanding the earlier completion of such valuation roll, as by this Act provided, be demanded or exacted in respect of such undertakings only when demanded or exacted in respect of other lands and heritages, and not earlier than it could be demanded or exacted if the said valuation roll of railways, canals, and other undertakings were completed at the same date as the valuation roll of all other lands and heritages.

Extension of meaning of word company.

7. For the purposes of the valuation roll to be made up by the assessor of railways and canals for the year ending Whitsunday one thousand eight hundred and ninety-five and subsequent

years, the provisions of sections twenty to twenty-nine inclusive of the Act seventeen and eighteen Victoria, chapter ninety-one, and of any Act amending the same, and of this Act, shall extend to and include such railways, tramways, canals, waterworks, gasworks, and other undertakings belonging to, or leased or occupied by, any corporation, burgh commissioners, trustees, or local authority as are referred to in the said sections, and the words companies and company occurring therein shall be read accordingly.

Partial repeal of recited Acts.

8. The recited Acts, and all other laws, statutes, and usages, shall be, and the same are hereby, repealed, in so far as necessary to give effect to the provisions of this Act, but in all other respects they shall remain in full force and effect.

CHAPTER 37.

An Act for removal of the Restrictions on the use of Locomotive Engines for Threshing purposes.

[17th August 1894.]

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:

Short title.

1. This Act may be cited as the Locomotive Threshing Engines Act, 1894.

Threshing engines to be exempt from previous penalties and restrictions.

2. Any provision in any Act contained prohibiting under penalty the erection and use of any steam engine, gin, or other like machine or any machinery attached thereto within the distance of twenty-five yards from any part of any turnpike road, highway, carriageway, or cartway, unless such steam engine, gin, or other like engine or machinery be within some house or other building, or behind some fence, wall, or screen sufficient to conceal or screen the same from such turnpike road, highway, carriageway, or cartway, shall not extend to prohibit the use of any locomotive steam engine or any machinery attached thereto for the purpose of threshing within such distance of any such turnpike road, highway, carriageway, or cartway, provided that a person is stationed on the road and employed for the purpose of signalling the driver of the engine whenever it is necessary to stop the engine on account of the approach of a horse, and of rendering assistance to the person in charge of the horse, and that the driver of the engine stops the same when so signalled.