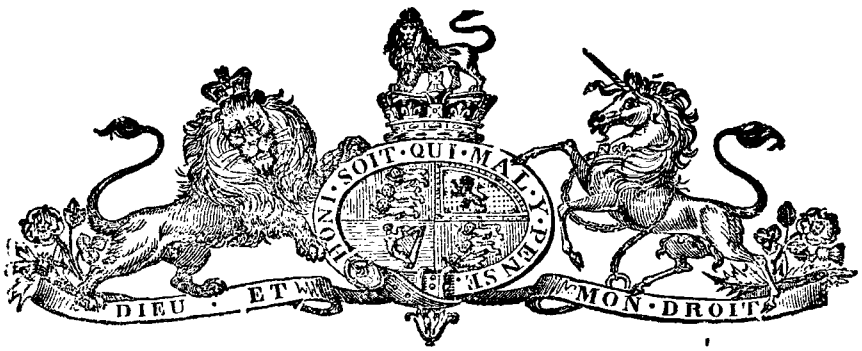


ANNO TRICESIMO & TRICESIMO PRIMO

VICTORIÆ REGINÆ.

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CAP. LXXX.

An Act to define the Duties of the Assessor of Railways in *Scotland* in making up the Valuation Roll of Railways, and to amend in certain respects the Valuation of Lands (*Scotland*) Acts.

[12th *August* 1867.]

WHEREAS an Act was passed in the Seventeenth and Eighteenth Years of Her Majesty's Reign, Chapter Ninety-one, intituled *An Act for the Valuation of Lands and Heritages in* Scotland, and another Act was passed in the Twentieth and Twenty-first Years of Her Majesty's Reign, Chapter Fifty-eight, intituled *An Act to amend the Act Seventeenth and Eighteenth* Victoria, *for the Valuation of Lands in* Scotland: 17 & 18 Vict. c. 91. 20 & 21 Vict. c. 58.

And whereas it is expedient to farther define the Duties of the Assessor of Railways in *Scotland* in making up the Valuation Rolls of Railways under the first-recited Act, and to amend in certain other respects the Provisions of both the recited Acts:

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 shall be cited for all Purposes as "The Valuation of Lands (*Scotland*) Amendment Act, 1867."

Definition of Term.

2. The Term "permanent Way" in this Act shall mean and include the Line or Lines of Railway, Bridges under and over the same, Viaducts, Tunnels, Fences, and Ditches along the said Lines, Signals and Apparatus connected therewith.

One Half of Expense of maintaining permanent Way of Railways to be deducted by Assessor of Railways and Canals before fixing cumulo Value of Railway.

3. In ascertaining the yearly Rent or Value in Terms of the first-recited Act of the Lands and Heritages in any Parish, County, or Burgh belonging to or leased by any Railway Company, and forming Part of the Undertaking of such Company, One Half of the Expenses incurred in maintaining or repairing the permanent Way of Railways, and charged to Revenue in the published Accounts of such Railway Company for the Year preceding that for which the Valuation is made, shall be allowed by the Assessor of Railways and Canals as a Deduction before the cumulo yearly Rent or Value of each Railway is fixed, provided that such Assessor is satisfied that such Expenses have been truly expended in maintaining or repairing the permanent Way of each such Railway: Provided always, that the Cost of Repairs of Stations, Engine Houses, Workshops, Wharfs, Docks, Depôts, Counting Houses, and other Houses and Places of Business belonging to or leased by any Railway Company, and forming Part of the Undertaking of such Company, shall not be deemed to be Expenses to be allowed by the said Assessor in Terms of this Section.

Amendment of Sect. 22. of 17 & 18 Vict. c. 91. as to Stations, &c.

4. Whereas the Twenty-second Section of the first-recited Act, in providing the Mode of ascertaining the yearly Value or Rent 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, fixed the Deduction to be made from the cumulo yearly Value or Rent of the whole Lands and Heritages in *Scotland* as aforesaid of each such Railway or Canal Company in respect of the Cost 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 Company, at a Sum equal to Three Pounds *per Centum* of the

the whole Cost thereof: And whereas such Deduction was fixed at too small a Sum, and should for the future be increased: Be it enacted as follows:

The Twenty-second Section of the first-recited Act shall be read and construed as if the Words "Five Pounds *per Centum*" were substituted for the Words "Three Pounds *per Centum*" wherever these latter Words occur in the said Section of the said first-recited Act.

Separate Valuation to be assigned, if required before 1st April in each Year, to Towns and populous Places in which a General or Local Police Act is in force.

5. The Assessor of Railways and Canals shall, if required as hereinafter provided, specify and assign separately the Value of those Portions of Railways included within the Limits of Burghs, Towns, or populous Places (not being Burghs in the Sense of the Twenty-seventh Section of the first-recited Act, which Section shall remain in full Force and Effect) which have adopted or shall hereafter adopt the Provisions of the Acts of the Thirteenth and Fourteenth *Victoria*, Chapter Thirty-three, or of the Twenty-fifth and Twenty-sixth *Victoria*, Chapter One hundred and one, or in which any Local Police Act is or may hereafter be in force: Provided always, that it shall not be necessary for the said Assessor to assign separately the Value of the Portions of Railways included within the Limits of any Burgh, Town, or populous Place, in Terms of this Section, unless on or before the First Day of *April* in each Year the Town Clerk or Clerk of the Commissioners or Trustees of Police thereof, as the Case may be, shall have required him so to assign the same; and such Town Clerk or Clerk of the Commissioners or Trustees of Police, when making such Requisition, shall be bound to state the lineal Measurement of the Portions of the Railway or Railways belonging to or leased by any Railway Company, and forming Part of the Undertaking thereof, situated within the Limits of such Burgh, Town, or populous Place, and the Assessor shall satisfy himself as to the Correctness of such Measurement; and the said Assessor, immediately on the Completion of the Valuation Roll made up by him under the recited Acts and this Act, shall transmit to each Town Clerk or Clerk of the Commissioners or Trustees of Police so requiring him as aforesaid a certified Copy of the Valuation, taken from such Valuation Roll, of the Lands and Heritages within such Burgh, Town, or populous Place, as the Case may be, 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 Town Clerk or Clerk of the Commissioners or Trustees of Police, as the Case may be, in the Roll or Book of Assessment of such Burgh, Town, or populous Place made up in Terms of the Acts of the Thirteenth and

and Fourteenth *Victoria*, Chapter Thirty-three, or of the Twenty-fifth and Twenty-sixth *Victoria*, Chapter One hundred and one, or of the Local Act in force in such Burgh, Town, or populous Place; and such Valuation shall be authenticated by the Signature of such Town Clerk or Clerk of the Commissioners or Trustees of Police, as the Case may be, and shall be thenceforward deemed and taken to be a Part of such Roll or Book of Assessment of such Burgh, Town, or populous Place, as the Case may be.

Valuation Roll of Railways made up by Assessor of Railways and Canals to be open for Inspection, &c.

6. The Valuation Roll to be made up by the Assessor of Railways and Canals, while in the Hands of such Assessor, shall be patent and accessible to all Persons having Interest therein, and the Assessor shall, when required by any such Person, exhibit to him a Statement showing the Principles and Calculations on which the Valuation of such Assessor is founded, without Payment of any Fee; and pending the Consideration of any Appeal against the Valuation of such Assessor, he shall, if required, be bound to lodge the said Statement in Court Six Days before such Appeal is to be heard.

Time for lodging Appeals against Assessor's Entries in Valuation Roll.

7. All Appeals or Complaints against any Entry in the Valuation Rolls made up in Terms of the said recited Acts and of this Act, either by the Assessors appointed by the Commissioners of Supply of any County, or by the Magistrates of any Burgh, or by the Assessor of Railways and Canals, shall, except as after provided, be lodged not later than the Tenth Day of *September* in each Year, and every such Appeal or Complaint shall, except as aforesaid, be heard and determined not later than the Thirtieth Day of *September* in each Year.

Sect. 2. of 20 & 21 Vict. c. 58. amended as herein stated.

8. The Second Section of the second-recited Act is hereby amended to the Effect of providing that hereafter the Judges to whom the Case therein referred to shall be submitted, instead of being the Senior Lord Ordinary and the Lord Ordinary officiating in Exchequer Causes in the Court of Session, shall be any Two Judges in the said Court, who shall be named for that Purpose from Time to Time by Act of Sederunt of the said Court: Provided always, that any Valuation which shall have been confirmed or altered in conformity with the Opinion of said Judges shall thereafter be final and not subject to Review in any manner of way.

Liability to Assessment not to be

9. Nothing contained in this Act shall alter or affect any Classification or Power of Classification, or any Deduction or Allowances,

Allowances, or Power of making Deductions or Allowances from gross Rental or annual Value, made or possessed by any Body, Persons or Person, entitled to impose or levy Assessments, except that in estimating the Amount of such Deductions or Allowances there shall not be allowed or included therein the Proportion of the Expenses of maintaining or repairing the permanent Way of Railways to be allowed by the Assessor of Railways and Canals in Terms of Section Third of this Act; and nothing contained in this Section shall affect the Value to be inserted in the Valuation Roll of Railways and Canals 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. altered by this Act.

10. It shall be lawful for the Commissioners of Supply of any County, or the Magistrates of any Burgh, to resolve at any Meeting of their Number, ordinary or special, duly called, and by a Majority of those attending and voting, that the Valuation Roll of such County or Burgh for the current Year shall be printed; and the Expenses of such Printing shall be deemed to be Part of the Expenses of making up such Roll in Terms of the Eighteenth Section of the first-recited Act, and shall be assessed for and levied accordingly: Provided always, that Notice of the Intention to move such Resolution shall be inserted in the Notice calling the Meeting at which it is to be moved. Printing of Valuation Roll.

11. 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. Partial Repeal of recited Acts.

12. The First Valuation Rolls made up under the said recited Acts and this Act shall be for the Year from *Whit Sunday* One thousand eight hundred and sixty-seven to *Whit Sunday* One thousand eight hundred and sixty-eight: Provided always, that for such Year only the Time allowed to the Assessor of Railways and Canals for making up his Valuation Roll, and transmitting Copies thereof to each Railway, Canal, and other Company, shall be and is hereby extended to the Fifteenth Day of *September* next; the Time for complaining to the said Assessor, or lodging a Note of Appeal to the Lord Ordinary officiating on the Bills, or to the Sheriff, as the Case may be, against any Valuation made by such Assessor, shall be and is hereby extended to the Tenth Day of *October* next; and Commencement of Act.

the Time for hearing and determining any such Complaint or Appeal shall be and is hereby extended to the Thirtieth Day of *November* next.

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