



# Valuation of Lands (Scotland) Amendment Act 1879

1879 CHAPTER 42 42 and 43 Vict

## 7 Where assessors not officers of Inland Revenue, case may be demanded for opinion of two judges of Court of Sessions.

In the case of persons entitled to appeal against valuations made by assessors under the Valuation of Lands (Scotland) Acts, . . . <sup>F1</sup>, it shall be lawful for such person appealing, or for such assessor, if he shall apprehend the determination of the commissioners of supply in any county, or the magistrates of any burgh, upon such appeal as to the yearly rent or value of the lands and heritages to which such appeal relates, to be contrary to the true intent of the said Acts, . . . <sup>F2</sup>, to require the said commissioners or magistrates to state specially and to sign the case upon which the question arose, setting forth the facts proved, together with the determination thereupon, . . . <sup>F3</sup>, to the end that the same may be submitted to [<sup>F4</sup>a judge or (in a case in relation to which the judge to whom it was submitted has directed that it be heard by three judges or where the appeal is against a determination of the [<sup>F5</sup>Upper Tribunal] for Scotland under section 1 (3A) of the Lands Tribunal Act 1949) three]judges in the Court of Session, who shall be named for that purpose from time to time by Act of Sederunt of the said court, for [<sup>F6</sup>his or, as the case may be, their]opinion thereon; and such [<sup>F7</sup>judge or, as the case may be, judges] to whom such case may be submitted, shall with all convenient speed, give and subscribe [<sup>F6</sup>his or, as the case may be, 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.

The cases under this section, and also under the recited Acts, may be disposed of by the [<sup>F7</sup>judge or, as the case may be, judges]in time of session or vacation, and in court or at chambers, and after hearing parties or not, at [<sup>F6</sup>his or, as the case may be, their] discretion.

### Textual Amendments

- F1** Words repealed by [Valuation and Rating \(Scotland\) Act 1956 \(c. 60\)](#), [Sch. 7 Pt. III](#)
- F2** Words repealed by [Local Government \(Scotland\) Act 1966 \(c. 51\)](#), s. 23, [Sch. 6](#)
- F3** Words repealed by [Rating and Valuation \(Scotland\) Act 1952 \(c. 47\)](#), [Sch. 2](#)

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**Changes to legislation:** There are currently no known outstanding effects for the Valuation of Lands (Scotland) Amendment Act 1879, Section 7. (See end of Document for details)

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- F4** Words substituted by [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984 \(c. 31, SIF 103:2\)](#), **s. 13** (1)
- F5** Words in s. 7 substituted (1.4.2023) by [The Upper Tribunal for Scotland \(Transfer of Valuation for Rating Appeal Functions of the Lands Tribunal for Scotland\) Regulations 2023 \(S.S.I. 2023/48\)](#), reg. 1, **sch. 2 para. 1** (with sch. 1)
- F6** Words substituted by [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984 \(c. 31, SIF 103:2\)](#), **s. 13** (3) (b)
- F7** Words substituted by [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984 \(c. 31, SIF 103:2\)](#), **s. 13** (3) (a)

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**Modifications etc. (not altering text)**

- C1** Power to amend s. 7 given by [Rating and Valuation \(Scotland\) Act 1952 \(c. 47\)](#), **s. 6** (1)
- C2** [S. 7](#) applied with modifications by [Local Government \(Scotland\) Act 1975 \(c. 30\)](#), **ss. 4** (9), 39 (2)

**Changes to legislation:**

There are currently no known outstanding effects for the Valuation of Lands (Scotland) Amendment Act 1879, Section 7.