

COUNCIL  
THORNTON  
DUMFRIES  
1957

MEMORANDUM

If any part of the entry or entries in this notice is not correct, the person who feels aggrieved thereby may appeal to the Valuation Appeal Committee provided that, NOT LATER THAN THE 10TH OF SEPTEMBER, notice of intention to appeal is given in writing to

THE LANDS VALUATION ASSESSOR, COUNTY BUILDINGS, DUMFRIES,

specifying the particulars which should be substituted for those stated in the notice, and especially the amount of Gross Annual Value and/or Rateable Value which it is claimed should be substituted for the amounts stated by the assessor. (Lands Valuation (Scotland) Act, 1954, Sec. IX., and Valuation of Lands (Scotland) Amendment Act, 1967, Sec. VII.)

Any person who feels aggrieved may obtain redress without the necessity of such appeal by satisfying the assessor, on or before 8th SEPTEMBER, that he has well-founded ground of complaint.

The Valuation Appeal Committee will, not earlier than the 10th and not later than the 19th of September, hold a Court for hearing appeals, and particulars of the time and place of such Court are advertised in the local press.

Although appeals and complaints can be lodged up to 10th September, it is requested that this be done as soon as possible after receipt of this notice, so that sufficient time may be given for investigation of the appeal and adjustment of the annual value, etc., if found necessary.

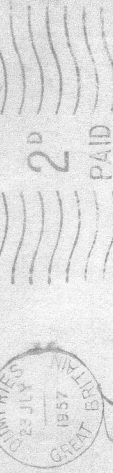
Section 15(1) of the Valuation and Rating (Scotland) Act, 1956, provides that in making up Valuation Rolls for each year from 1957/58 to 1960/61 the assessor is to repeat the values entered in the rolls for the immediately preceding year unless there has occurred since 15th May, 1956, a "material change of circumstances" affecting the value of any subject. Section 9(7) of the Act states that a change in rent is not a "material change of circumstances" in terms of the Act.

Your attention is drawn to Section 15(4) of the 1956 Act, which reads as follows:—

"(4).—It shall not be competent for any person to appeal against, or to complain in respect of, any entry in a Valuation Roll made up under Sub-section (1) of this Section in respect of any year, except:—

- (a) on the ground that since the commencement of the year in which this Act passed there has been a material change of circumstances affecting the value of the lands and heritages to which the entry relates; or
- (b) where the assessor proposes to enter an altered value in respect of the lands and heritages to which the entry relates; or
- (c) where such entry is a new entry."

VALUATION OF LANDS AND HERITAGES—SCOTLAND.



To Miss Jessie Turnbull  
Main Street, Kirkcaldy,  
Dumfries.

If not delivered—return to  
LANDS VALUATION ASSESSOR,  
COUNTY BUILDINGS,  
DUMFRIES.

8	8
11	1
9	8
301	1
6	1
6	1
8	8
301	1
2	1
9	8
9	8
9	1
8	8

