

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 3rd SEPTEMBER, 1960, 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, 1854, Sec. IX. and Valuation of Lands (Scotland) Amendment Act, 1867, 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, 1960, 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.

If any appeal or complaint is to be made, 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."

LANDS VALUATION NOTICE²

PAID

25 JULY 1960
DUMFRIES

To *Miss Jessie Turnbull,*
Main Street,
Dumfries,
Dumfries.

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

LANDS VALUATION NOTICE

To the person designated on the back hereof.

TAKE NOTICE, that by Virtue of the Act 17 & 18 Vict. cap. 91, and subsequent Acts, the undermentioned Valuations have been put upon the relative subjects in the Parish of *Widewater*, of which you are Proprietor, Tenant or Occupier for the year ending Whitsunday, 1961.

the Parish of *Birkbeiden*

ROBERT FRAME, A.R.I.C.S., *Lands Valuation Assessor*, County Buildings, DUMFRIES.

[illegible]

Subjects for which no notice is issued remain as entered or finally adjusted in the Roll of last year.

(See Memorandum overleaf.)