ANNO UNDECIMO & DUODECIMO

VICTORIÆ REGINÆ.

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C A P. XL.

An Act to alter the Mode of assessing the Funds leviable in the County of *Inverness*, for making and maintaining certain Roads and Bridges and other Works in the Highlands of *Scotland*.

[14th *August* 1848.]

WHEREAS an Act was passed in the Forty-third Year of the Reign of His Majesty King *George* the Third, intituled *An Act for granting to His Majesty the Sum of* 43 G. 3. c. 80.
Twenty thousand Pounds, to be issued and applied towards making Roads and building Bridges in the Highlands of Scotland, *and for enabling the Proprietors of Land in* Scotland *to charge their Estates with a Proportion of the Expense of making and keeping in repair Roads and Bridges in the Highlands of* Scotland, whereby the Sum of Twenty thousand Pounds was directed to be issued from His Majesty's Exchequer in *Great Britain*, to be paid and applied by the Commissioners thereby appointed in the making and erecting Roads and Bridges in the Highlands of *Scotland;* and the Commissioners of His Majesty's Treasury were authorized to direct a proper Person to make a Survey of the Roads and Bridges advisable to be made and erected, and to report thereon, with an Estimate of the Expense thereof; and such Survey, Report, and Estimate being referred to the Commissioners thereby appointed, and approved of by them, the Roads and Bridges so surveyed and reported upon were to be made and erected in the Manner therein directed, and One Half of the Expense of making and erecting such Roads and Bridges was to be paid by Contributors, and One Half thereof by the Public: And whereas another Act was passed in the Fifty-ninth Year of the Reign of His said Majesty, intituled *An Act to repeal Two Acts made in* 59 G. 3. c. 135.

the Fifty-fourth and Fifty-fifth Years of the Reign of His present Majesty, for maintaining and keeping in repair certain Roads and Bridges in Scotland, *to provide more effectually for that Purpose, and for Regulation of Ferries in* Scotland, which Act, upon a Recital that certain Roads and Bridges for the Purpose of Military Communication had been made in the Highlands of *Scotland* at the public Expense, and of the said recited Act, and that a further Sum of Money had at sundry Times been granted in further Execution of the said Act, provides the Manner in which the said Military Roads and Bridges and the said Highland Roads and Bridges made and completed in pursuance of the said recited Act shall be maintained and repaired, and particularly that in the County of *Inverness* the Three Fourth Parts of the Money to be expended upon the Roads and Bridges thereby directed to be maintained and kept in repair should be raised by an Assessment upon every Proprietor, Life-renter, or proper Wadsetter of Land enjoying the Dominium utile thereof, according to the Amount of their respective Rents and Profits as assessed to the Property Tax in the Year ending the Fifth Day of *April* One thousand eight hundred and fourteen, under Schedule (A.) of an Act passed in the Forty-sixth Year of the Reign of His said
46 G. 3. c. 65. Majesty, intituled *An Act for granting to His Majesty, during the present War, and until the Sixth Day of* April *next after the Ratification of a Definitive Treaty of Peace, further additional Rates and Duties in* Great Britain *on the Rates and Duties on Profits arising from Property, Professions, Trades, and Offices; and for repealing an Act passed in the Forty-fifth Year of His present Majesty, for repealing certain Parts of an Act made in the Forty-third Year of His present Majesty, for granting a Contribution on the Profits arising from Property, Professions, Trades, and Offices; and to consolidate and render more effectual the Provisions for collecting the said Duties,* for such Sum as shall in the whole repay the Money advanced on behalf of the Heritors of such County for the Purposes of the said Act of the Fifty-ninth Year of the Reign of His said Majesty King *George* the Third: And whereas another Act was passed in the Fourth Year of the Reign of His Majesty King *George* the Fourth,
4 G. 4. c. 56. intituled *An Act for maintaining in repair the Military and Parliamentary Roads and Bridges in the Highlands of* Scotland, *and also certain Ferry Piers and Shipping Quays erected by the Commissioners for Highland Roads and Bridges,* whereby Provision was made for eventually increasing the Assessments under the said Acts, or erecting Toll Bars for the Collection of Rates in aid or in lieu of the Assessments levied in the County, and for Repair of Ferry Piers and Shipping Quays, and authorizing Regulations to be made for the Preservation and Use thereof: And whereas another Act was passed in the Fifth Year of the Reign of His said Majesty King *George* the Fourth,
5 G. 4. c. 38. intituled *An Act to amend Two Acts for maintaining and keeping in repair the Military and Parliamentary Roads in the Highlands of* Scotland: And whereas another Act was passed in the Session of Parliament holden in the Third and Fourth Years of the Reign of His late
3 & 4 W. 4. c. 33. Majesty King *William* the Fourth, intituled *An Act to amend Three Acts passed for maintaining and keeping in repair the Military and Parliamentary Roads and Bridges in the Highlands of* Scotland, *and to improve certain Lines of Communication in the Counties of* Inverness, *and* Ross: And whereas the Commissioners appointed

under

under the said Acts, or One or other of them, have put the same into execution, and various Sums have been advanced by Government, and large Sums have also been contributed or raised by Assessment, and applied to the Purposes of the said Acts, and a great Extent of Military Roads and Bridges, and other Roads and Bridges, and Ferry Piers, and Shipping Quays, and other Works, have been constructed, repaired, and maintained, with the Consent and Approbation of the said Commissioners: And whereas, in virtue of the said recited Act of the Fifty-ninth Year of the Reign of His Majesty King *George* the Third, various Proprietors of Lands and Heritages in the County of *Inverness* were assessed and have continued from Year to Year to pay Assessments according to the Amount of the Rents and Profits of their respective Estates as assessed to the Property Tax in the Year One thousand eight hundred and fourteen, in which Rents and Profits was included the annual Value of the Kelp grown and manufactured upon the Shores of their Estates, which at that Time bore a very high Price in the Market, notwithstanding that since the passing of certain Acts reducing and modifying the Duty (which is now merely nominal) on the Importation of Barilla, Kelp has so much fallen in Value as to have ceased to be manufactured upon some Estates, and on all Estates has suffered a great Reduction in Price; and it is just and expedient that such Proprietors should pay Assessments only upon the actual Value of the Produce of their Estates, and that another and more equitable Mode of Assessment should be adopted: Be it therefore 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, That from and after the Fifteenth Day of *April* One thousand eight hundred and forty-nine the Assessments to be levied in the County of *Inverness*, in virtue of the said recited Acts or any of them, for the Maintenance and Repair of the Roads and Bridges, and of the Ferries, Piers, and Shipping Quays, in the Manner authorized by the said recited Acts, shall be made upon every Proprietor, Life-renter, or proper Wadsetter of Lands and Heritages enjoying the Dominium utile thereof, according to the respective annual Values of such Lands and Heritages as assessed to the Property Tax for the Year ending the Fifth Day of *April* One thousand eight hundred and forty-seven, under Schedule (A.) of an Act passed in the Fifth and Sixth Years of the Reign of Her present Majesty, intituled *An Act for granting to Her Majesty Duties on Profits arising from Property, Professions, Trades, and Offices, until the Sixth Day of* April *One thousand eight hundred and forty-five*, as continued by another Act passed in the Eighth and Ninth Years of the Reign of Her present Majesty, intituled *An Act to continue for Three Years the Duties and Profits arising from Property, Professions, Trades, and Offices*, and thereafter yearly, according to the Amount of the annual Values respectively of such Lands and Heritages, as assessed to the Property Tax in each succeeding Year under the said recited Acts of Her present Majesty.

Assessment to be made on the annual Value of Lands and Heritages as assessed to the Property Tax under Acts 5 & 6 Vict. c. 35. and 8 & 9 Vict. c. 4.

II. Provided always, and be it enacted, That in the Event of the Expiration or Repeal of the said recited Acts of Her present Majesty, such Assessment shall thereafter be made from Year to Year, according to the annual Values of the Lands and Heritages of such Proprietors

In case of Expiration, &c. of the Two last-recited Acts Assessmen

to be continued as for the Year preceding.

prietors, Life-renters, or Wadsetters as assessed to the Property Tax in the Year immediately preceding the Expiration or Repeal of the said recited Acts of Her present Majesty.

At the End of Five Years, Commissioners of Supply may alter Mode of Assessment as may be then suitable;

III. Provided also, and be it enacted, That if at the End of Five Years after the Expiration or Repeal of the said recited Acts of Her present Majesty, or at any Time thereafter, it shall appear to the Commissioners of Supply of the said County that the Operation of the Assessment under this Act has become unjust or unequal, the Commissioners of Supply of the said County shall have Power to make up, and shall make up, from any existing Rental of the County used for the Purpose of Assessment or otherwise, in such Way and Manner as to them shall seem proper, a new Rental according to the respective annual Values for the Time of such Lands and Heritages; which new Rental, when completed, shall for the Year of its Completion, and thereafter, be the Rule of Assessment under this Act; and such and the same Power shall in the same Circumstances be competent to and be exercised by the said Commissioners of Supply with such and the same Effect, at the Expiration of Ten Years from the Adoption of the said new Rental, and at the Expiration of each Period of Ten Years thereafter.

and again at the Expiration of every Ten Years.

If real annual Value of the County be ascertained, the Assessment to be thereafter imposed on such Value.

IV. Provided also, and be it enacted, That if under the Provisions of any Act to be passed in the present or any future Session of Parliament a Valuation shall be made of the Lands and Heritages of the said County, to ascertain and fix the real annual Value thereof in order to Assessment, the Assessments to be imposed and levied in the said County for the Maintenance and Repair of the said Roads and Bridges, and Ferries, Piers, and Shipping Quays within the same, shall, after such Valuation shall be completed, be no longer made according to the annual Values of such Lands and Heritages as assessed to the Property Tax, but shall be imposed and levied upon the real annual Value thereof, as the same shall be ascertained and fixed as aforesaid; without Prejudice, nevertheless, to the Recovery of any Assessment imposed previous to the passing of such Act, or any Arrears of such Assessment.

The Five first-recited Acts to remain in force and be applicable to the Purposes of this Act.

V. And be it enacted, That the said first Five recited Acts shall in all respects, except in so far as the same or any of them are or is altered by this Act, remain in full Force and Operation, and shall, with all the Clauses and Provisions thereof, be applicable and applied (in as far as the same are or is applicable) to this Act, and shall be as valid and efficient for ascertaining the Amount of the Assessments, and for the Recovery and Application thereof, and in all other respects for regulating the Proceedings under this Act, as if the same had been herein repeated and re-enacted.

Act may be amended, &c.

VI. And be it enacted, That this Act may be amended or repealed by any Act to be passed in the present Session of Parliament.

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