



THE COMMISSIONERS OF  
INLAND REVENUE.

DUTIES ON LAND VALUES.

in all communications

*Jornoch Parish*  
*Job*

*Provostry, Magistrates & Town Council*  
of *Jornoch*

Date **11 SEP. 1915**, 191

SIR,

By direction of the Commissioners of Inland Revenue, I herewith send you a copy of their provisional valuation of the land mentioned therein, which has been made under the provisions of the Finance (1909-10) Act, 1910.

If the land or any interest in the land has been sold or mortgaged at any time within twenty years before April 30th, 1909, and the Site Value at the date of the sale or mortgage estimated by reference to the amount of the consideration or the amount secured by the Mortgage exceeded the Original Site Value on April 30th, 1909, the Site Value so estimated may be substituted for the Original Site Value for the purposes of Increment Value Duty.\* If you desire to avail yourself of this provision you should

**The Commissioners have extended the time  
for giving notice of objection to the attached  
provisional Valuation until 60 days subsequent  
to a date to be notified hereafter.**

**Form 100.—Land.**

(1002) Wt. 47306—4835. 300000. 3 12. Sir J. G. & S. Op. 117. C67.

the Commissioners of the Total or Site Value of any land  
“except on the part of a person who has made an objection to  
“the provisional valuation in accordance with this Act.”

By Order of the Commissioners of Inland Revenue,

*W. R. Gordon*

*District Valuer.*

Address **28, QUEENS GATE,**  
**INVERNESS.**

\* Section 2 of the Revenue Act, 1911, extends this provision to a sale of land or any interest in land which took place twenty years or more before April 30th, 1909, and which was a sale to the person who is the owner of the land or any interest in the land at the time when the application for a substituted Site Value is made.

Section 10 of the Finance Act, 1912, extends the same provision to a sale of land or any interest in land which took place between April 29th, 1909, and April 29th, 1910, or took place on or after April 29th, 1910, in pursuance of any contract made before that date.

† “Mortgage” includes any debt or payment secured upon heritage by way of bond and disposition in security. Any claim for substituted Site Value must be made within three months after the Original Site Value of the land has been finally settled.





THE COMMISSIONERS OF  
INLAND REVENUE.

# DUTIES ON LAND VALUES.

*Gornock Parish*  
*1906*

## PROVISIONAL VALUATION.

Description of Property	<i>Waterworks (Reservoir) Khearguhave</i>			
Situation	County <i>Sutherland</i>	Parish or Place <i>Gornock</i>	No. of Property <i>1906</i>	
Name of Occupier	<i>Magistrates and Town Council of Gornock</i>			
Extent	Acres. <i>—</i>	Roods. <i>1</i>	Poles. <i>6</i>	Yards. <i>—</i>

The Commissioners of Inland Revenue have caused to be made the following Provisional Valuation of the land described above:—

ORIGINAL GROSS VALUE ... .. £ *240*

### DEDUCTIONS FROM GROSS VALUE.

(a) To arrive at Full Site Value.		(b) To arrive at Total Value.				
Difference between Gross Value and Value of the Fee simple of the Land divested of Buildings, Trees, &c.	£	Fixed Charges.	Fen Duty, Ground Annual, or Tack Duty	£	Public Rights of Way or User	£
	200		Other perpetual Rent or Annuity	40	Right of Common	
			Teind, Stipend, or other Payment in lieu of Teind		Servitudes	
			Burden or Charge arising by opera- tion of law or imposed by Act of Parliament		Restrictions under Covenant or Agree- ment	
			Total Deductions		40	
ORIGINAL FULL SITE VALUE, £	40	ORIGINAL TOTAL VALUE ... .. £				200

### DEDUCTIONS FROM TOTAL VALUE TO ARRIVE AT ASSESSABLE SITE VALUE.

	£		£
Deductions from Gross Value to arrive at Full Site Value (as above)	<i>200</i>	Release of Restrictive Covenants	
Works executed		Goodwill or personal elements	
Capital Expenditure		Cost of clearing Site	
Appropriation of Land for streets, roads, open spaces, &c.		Total Deductions	<i>200</i>
Redemption of Land Tax or Fixed Charge			

ORIGINAL ASSESSABLE SITE VALUE ... .. £ *Nil*

Value of Agricultural Land for Agricultural purposes where different from Assessable Site Value ... .. £

Given under my hand this *10th* day of *September* 191 *5*

(Signed)

*W. R. Gordon*

Valuer appointed by the  
Commissioners of Inland Revenue.

**INVERNESS**

District.

Certified a true copy.

*InvCB*