



THE COMMISSIONERS OF  
INLAND REVENUE

FINANCE (1909-10) ACT, 1910.

DUTIES ON LAND VALUES.

REFERENCE: to be quoted  
in all communications.

*Bugh of Gornoch.*  
184.

To *The Provost, Magistrates & Town Councillors*  
of *Gornoch,*

*Town Hall,*  
*Gornoch.*

Date *30<sup>th</sup> April, 1912*

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.

NOTE.—“Mortgage” includes any debt or payment secured upon heritage by way of bond and disposition in security.

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 full particulars of the sale or mortgage should be furnished without delay. \*

If you consider that the Total or Site Value, as stated in the provisional valuation, is not correct, you may, with a view to an amendment of the provisional valuation, **within sixty days** of the date on which the copy of the provisional valuation is served, give to **the undersigned** notice of objection, stating the grounds of your objection and the amendment you desire. If the provisional valuation is amended so as to be satisfactory to all persons making objections, the Total and Site Value as stated in the amended valuation will be adopted as the Original Total and the Original Site Value for the purposes of Part I. of the Act.

The Act provides that if the provisional valuation is not amended by the Commissioners so as to be satisfactory to any objector, that objector may give notice of appeal under the Act with respect to the valuation.

Section 33 enacts as follows:—

“An appeal shall not lie against a provisional valuation made by  
“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,

*A. W. R. Gordon*

*District Valuer.*

Address **28, Queen's Gate,**  
**INVERNESS.**