



## CHAPTER 66.

An Act to provide for relief from rates in respect of air-raid protection works in Scotland. A.D. 1938.

[29th July 1938.]

**B**E it enacted by the King'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, as follows :—

- 1.—(1) Where any lands and heritages comprise—
- (a) any room or other part which has been added at any time after the lands and heritages were first entered in the valuation roll, or was included in such lands and heritages prior to such entry, solely for the purpose of affording protection in the event of hostile attack from the air, and which is not occupied or used for any other purpose; or
  - (b) any structural alterations or improvements (other than the addition of any such room or other part as aforesaid) made after such entry as aforesaid solely for the said purpose;

Relief of air-raid protection works from rates.

the yearly rent or value of such lands and heritages shall be estimated as if such room or other part had not been so added or included or such structural alterations or improvements had not been so made.

(2) Section six of the Lands Valuation (Scotland) Act, 1854, in so far as it directs a yearly rent conditioned

17 & 18 Vict. c. 91.

A.D. 1938. as the fair annual value of any lands and heritages to be  
— taken as the yearly rent or value thereof shall not apply  
to any such lands or heritages as are referred to in the  
foregoing subsection, and the proviso added to the said  
58 & 59 Vict. section six by section four of the Lands Valuation  
c. 41. (*Scotland*) Amendment Act, 1895, shall not apply to any  
such room or part or structural alterations or improve-  
ments as are referred to in the foregoing subsection.

(3) No person shall be liable to pay any rate or  
assessment in respect of any lands and heritages which  
are intended to be occupied and used solely for the  
purpose of affording protection in the event of hostile  
attack from the air, and which are not occupied or used  
for any other purpose.

Citation and  
construc-  
tion.

2. This Act may be cited as the Rating and Valuation  
(*Air-Raid Works*) (*Scotland*) Act, 1938, and shall be  
construed as one with the Lands Valuation (*Scotland*)  
Act, 1854, and any Acts amending that Act.

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