



# Rating and Valuation Act 1925

## 1925 CHAPTER 90

### PART I

#### RATING.

#### **1 Rating authorities.**

- (1) The council of every county borough and the council of every urban and rural district shall be the rating authority for the borough or for the county district, and from and after the appointed day no authority or person other than the council shall have power to make or levy any rate within the borough or district.
- (2) As from the appointed day all powers and duties of the overseers of the poor in relation to the making, levying, and collection of rates, and of any other person who by virtue of any local Act has powers in that behalf, shall in every rating area be exercised and performed by the rating authority.
- (3) Every rating authority shall for the purposes of their powers and duties under this Act (other than the power of appointing persons to act as members of an assessment committee) have the same power with respect to the appointment and authorisation of committees as they have under section two hundred of the Public Health Act, 1875, or subsection (1) of section fifty-six of the Local Government Act, 1894, as the case may be, for the purposes of the Acts relating to the public health.
- (4) In the case of a rural rating area the parish council of every parish or group of parishes, and the parish meeting of every parish not under a parish council, shall be entitled to appoint two persons, being local government electors, to act as members of the rating authority, or of any committee appointed by that authority in pursuance of this section, so far as regards the exercise or performance in connection with property in that parish or group of parishes of any powers or duties of the rating authority under Part II. of this Act, and the persons so appointed shall, for that purpose, but not for any other purpose, be deemed to be members of the rating authority or committee, as the case may be.

## **2 Levy of, and provisions as to, general rate.**

- (1) As from the date of the first new valuation, the rating authority of each urban rating area, in lieu of the poor rate and any other rate which they have power to make, shall make and levy for their area a consolidated rate which shall be termed " the general rate."
- (2) As from the appointed day the rating authority of each rural rating area shall, in lieu of making a poor rate for each parish, make and levy a general rate for the whole of the district.
- (3) Subject to the provisions of this Act, every general rate shall be a rate at a uniform amount per pound on the rateable value of each hereditament in the rating area, and shall be made, levied and collected, and shall be recoverable, in the same manner in which at the commencement of this Act the poor rate may be made, levied, collected and recovered, and all the enactments relating to the poor rate which are in force at the commencement of this Act, including (subject to the provisions of this Act) enactments relating to appeals against a poor rate, shall, so far as not repealed by this Act, apply to the general rate :

Provided that—

- (a) In the case of any general rate made in a rural rating area in respect of any period before the date of the first new valuation, the rating authority shall, notwithstanding anything in this subsection, give effect in the collection of the rate to any exemption or abatement to which any person would have been entitled in respect of any hereditament if the rate had been a poor rate; and
  - (b) notwithstanding anything in the Distress for Rates Act, 1849, the justices shall not issue a warrant of commitment in default of distress for non-payment of the general rate against any person who proves to their satisfaction that his failure to pay is due to circumstances beyond his control, but where the justices in pursuance of this provision refuse to issue a warrant the rating authority may, unless the justices at the time of so refusing think fit to remit the payment of the rate (which they are hereby authorised to do), subsequently renew the application for a warrant of commitment on the ground that the circumstances of the person have changed.
- (4) A rating authority shall have power to reduce or remit the payment of any general rate on account of the poverty of any person liable to the payment thereof.
  - (5) Where any amount, other than an amount which falls to be raised by means of a special rate under this Part of this Act, is, by virtue of any precept or otherwise, chargeable separately on any part of a rating area, the rating authority shall levy that amount on that part of the area together with, and as an additional item of, the general rate.
  - (6) Expenses incurred under the Public Libraries Acts, 1892 to 1919, by the library authority (not being a county council) of a library district being a parish shall, instead of being defrayed out of a rate raised in manner provided by paragraph (c) of subsection (1) of section eighteen of the Public Libraries Act, 1892, be levied in the library district by the rating authority together with, and as an additional item of, the general rate.
  - (7) Section one hundred and thirty-three of the Lands Clauses Consolidation Act, 1845 (which provides that until the completion of the works the promoters of the undertaking shall make good any deficiency of poor rate caused by the lands being taken), shall have effect as though for the references therein to the poor's rate there

were substituted references to the general rate, and as though the amount required to be made good by the promoters of the undertaking were in the case of lands situate in an urban rating area one-half of the deficiency in the several assessments to the general rate.

The assessment on which any payment made by promoters under the said section is based shall be inserted in the valuation list and any such payment shall be taken into account for the purpose of ascertaining the proceeds of any rate.

- (8) The provisions of this Act relating to the general rate shall apply to any consolidated rate, by whatever name called, made for any area under any local Act on or after the date of the first new valuation.
- (9) Every hereditament in the rating area, whether liable to be rated or not, shall be included in every rate in the rate book.

### **3 Levy of, and provisions as to, special rate in rural district.**

- (1) As from the appointed day the rating authority of each rural rating area shall, in lieu of any rate in respect of expenditure under the Lighting and Watching Act, 1833, and of any rate in respect of special expenses under the Acts relating to public health, make and levy in each part of the area which is liable to be separately rated in respect of any such expenditure or in respect of any such special expenses a separate rate which shall be termed " a special rate ":

Provided that, where the amount of any such expenditure, or of any such expenses, for any half-year falling to be raised by means of a special rate chargeable on any part of the area is less than ten pounds, or is so small that a general rate of less than one penny in the pound would be sufficient to produce the amount of that expenditure or of those expenses, that amount shall not be levied by a special rate, but shall be levied in that part of the area together with, and as an additional item of, the general rate.

In this subsection the expression " half-year " means the period of six months expiring on the thirty-first day of March or the thirtieth day of September.

- (2) Subject to the express provisions of this Act as to special rates, all the provisions of this Act relating to the general rate shall apply to a special rate, except that the owner of any tithe or tithe rentcharge and the occupier of any woodlands, or of any land covered with water or used as a canal or as a towing-path for a canal or as a railway constructed under the powers of any Act of Parliament for public conveyance, and, until the date of the first new valuation, the occupier of any agricultural land, shall be liable to pay in respect of one-fourth part only of the rateable value of the tithe, tithe rentcharge, woodlands or land.

### **4 Operation and incidence of rate.**

- (1) Every rate made by a rating authority on or after the appointed day shall be deemed to be made on the date on which it is approved by the authority, and any enactments requiring that rates must be allowed by justices shall cease to have effect.
- (2) Subject to the provisions of this section, every general rate shall be made in respect of a period commencing in the case of the first general rate made under this Part of this Act for any rural rating area on the appointed day, in the case of the first general rate so made for any other rating area on the date of the first new valuation, and in the case of any subsequent general rate immediately after the expiration of the last

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preceding period in respect of which a general rate was made, and terminating on such date, to be specified in the rate, as may be fixed by the rating authority, and, in the case of the last rate made in respect of any financial year, the date so fixed shall be the last day of that year.

- (3) Every special rate shall be made in respect of such period, to be specified in the rate, as may be fixed by the rating authority, and a rating authority in fixing any such period shall have regard to the period during which the charges to be met by the rate accrue.
- (4) The following provisions shall have effect with respect to the assessing of persons to and their liability in respect of a rate—
  - (a) a person who is in occupation of the hereditament for part only of the period in respect of which the rate is made, shall, subject to the provisions of this subsection, be liable to be charged with such part only of the total amount of the rate as the number of days during which he is in occupation bears to the total number of days comprised in the said period;
  - (b) a person who is in occupation of the hereditament for any part of the said period may be assessed to the rate in accordance with the provisions of paragraph (a) of this subsection, notwithstanding that he ceased to be in occupation before the rate was made;
  - (c) a person who is in occupation of the hereditament at any time after the rate is made may be assessed to and shall in the first instance be liable to pay, if he was in occupation at the beginning of the period, the whole rate, or, if he came into occupation subsequently, a proportion of the rate calculated on the basis that he will remain in occupation until the end of the said period, but shall, if he goes out of occupation before the end of the said period, be entitled to recover from the rating authority any sum paid by him in excess of the amount properly chargeable against him in accordance with the provisions of paragraph (a) of this subsection, except in so far as he has previously recovered the sum from an incoming occupier.
- (5) "Where the name of any person liable to be rated is not known to the rating authority, it shall be sufficient to assess him to the rate by the description of the " occupier " of the premises (naming them) in respect of which the assessment is made, without further name or description.
- (6) Notwithstanding anything in this section, the rating authority may at any time make a supplementary rate if they think it necessary so to do having regard to the requirements of their area.

## **5 Amendment of rate.**

- (1) The rating authority may at any time make such amendments in a rate (being either the current or the last preceding rate) as appear to them necessary in order to make the rate conform with the provisions of this Part of this Act and any other enactments relating thereto, and in particular may—
  - (a) correct any clerical or arithmetical error in the rate;
  - (b) correct any erroneous insertions or omissions or any misdescriptions;
  - (c) make such additions to or corrections in the rate as appear to the authority to be necessary by reason of—
    - (i) any newly erected hereditament or any hereditament which was unoccupied at the time of the making of the rate coming into occupation; or

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- (ii) any change in the occupation of any hereditament; or
- (iii) any property previously rated as a single hereditament becoming liable to be rated in parts :

Provided that not less than seven days before making under the foregoing provisions any amendment which is not necessitated by an alteration of the valuation list, and the effect of which is to alter the amount appearing in the rate as chargeable in respect of any hereditament, the rating authority shall send notice of the proposed amendment to the occupier of the hereditament, and if the owner is liable to pay the rates in respect of the hereditament also to the owner, and shall consider any objection thereto which may be made by him or them.

- (2) Every amendment made under paragraph (a) or paragraph (b) of the preceding subsection in a rate shall have effect as if it had been contained in the rate as originally made.
- (3) This section shall come into operation on the appointed day.

## **6 Publication of rate.**

- (1) Notice of every rate shall be given by the rating authority within seven days after the making thereof, and the rate shall not be valid unless notice thereof is duly given in manner for the time being required by law.
- (2) Any such notice may, if the rating authority think fit, be given either by affixing the notice at any time within the said period of seven days on or near to the doors of churches and chapels in manner prescribed by section two of the Parish Notices Act, 1837, or by affixing the notice within the said period in some public or conspicuous place or situation in each parish affected, or by publishing the notice within the said period in one or more newspapers circulating in the area of the authority and different methods of publication may be used as respects different parts of the area of the rating authority.
- (3) This section shall come into operation on the appointed day.

## **7 Demand notes for rates.**

- (1) Information with respect to the following matters shall be included in the demand note on which the general rate is levied, that is to say—
  - (a) the situation of the hereditament in respect of which the demand note is issued and such description thereof reasonably necessary for purposes of identification as may be prescribed;
  - (b) the rateable value, and, where it differs from the rateable value, also the net annual value;
  - (c) the amount in the pound at which the rate is charged;
  - (d) the period in respect of which the rate is made;
  - (e) the amounts in the pound which are being levied for the purposes respectively of the rating authority and of each authority by which a precept has been issued to the rating authority;
  - (f) the amount, if any, in the pound which is being levied as an additional item of the rate;
  - (g) the amounts in the pound which are being levied for such of the principal services administered respectively by the rating authority and the authorities

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by which precepts have been issued to the rating authority as may be prescribed.

- (2) The information specified in paragraphs (a), (b) (c) (d) and (e) of subsection (1) of this section shall be included in the demand note on which any special rate is levied.

## **8 Discount on general rate.**

- (1) The rating authority may, if they think fit, by resolution direct that an allowance by way of discount not exceeding two and one-half per centum shall be made on the amount due in respect of any general rate from every person who pays the net amount due before such date as the rating authority shall prescribe :

Provided that the said allowance—

- (a) shall not be made where the person paying the rate is an owner who is entitled to any of the allowances for which provision is made by section eleven of this Act; and
- (b) shall be made at the same rate to all persons entitled thereto.

- (2) The rating authority may at any time revoke or vary a resolution under this section.
- (3) While any resolution under this section is in force, there shall be included in every demand note on which the general rate is levied a statement of the effect of the resolution.

## **9 Provisions as to precepts.**

- (1) As from the appointed day, any precept issued by the council of a county which under any enactment or order in force immediately before that day is required to be sent to a board of guardians and any precept which under any such enactment or order is required to be sent to overseers shall, instead of being so sent, be sent to the rating authority.
- (2) The provisions hereinafter in this subsection contained shall have effect in relation to any precepts issued by guardians in respect of any period beginning on or after the appointed day, and by councils of counties in respect of any period beginning on or after the first day of April, nineteen hundred and twenty-nine :—
- (a) Expenditure chargeable on two or more parishes or other areas which would, if this Act had not passed, have been chargeable in proportion to the yearly value of property therein shall not be apportioned between those parishes or areas:
- (b) The precept shall require the rating authority of each rating area affected to levy—
- (i) as part of the general rate, or as an additional item of the general rate ;
- or
- (ii) during the period before the date on which the provisions of this Part of this Act relating to the making of a general rate come into operation, as part of the poor rate or as an additional item of the poor rate ;
- a rate of such an amount in the pound, being (subject in the case of an urban rating area to such adjustment as is hereinafter provided) the same amount in the case of each rating area affected, as may be specified in the precept, and shall state the date or dates on or before which payments are required to be

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made on account of the rate levied in pursuance of the precept and the amount of each such payment:

- (c) Subject to the provisions of this section, the amount due under a precept to the authority by which it was issued shall be the amount produced by the rate of the amount in the pound specified therein, and, the rating authority shall make payments in accordance with the requirements of the precept on account of the amount due thereunder:

Provided that, for the purpose of securing that the basis on which the sums due under the precept are to be ascertained shall be the same for rural rating areas and urban rating areas, the amount due under a precept shall, in the case of an urban rating area, include a sum equal to that by which the produce of the rate would be increased if such of the reliefs given by Part II. of the Second Schedule to this Act as operate only in urban rating areas were not so given, and the precept shall require the rating authority to make provision accordingly for any such additional sum by increasing as may be necessary the amount in the pound of the rate which is required by the precept to be levied:

- (d) For the purpose of enabling councils of counties and boards of guardians to issue their precepts in manner required by this subsection, every rating authority shall before the first day of February in each year transmit to every county council and board of guardians having power to issue a precept to that rating authority an estimate of the amount, calculated in the prescribed manner, which would be produced in the next financial year by a rate of a penny in the pound levied in the rating area or part thereof, as the case may be, if provision were not made by the said Part II. of the Second Schedule for any such relief as aforesaid which operates only in an urban rating area, and the aggregate amount of the payments required by the precept shall not exceed the sum which a rate of the amount in the pound therein specified would produce on the basis of the estimate for that year:

Provided that, where a rating authority fails to transmit an estimate to any precepting authority in accordance with the foregoing provisions, the precepting authority may for the purposes of this section make an estimate in lieu of the rating authority:

- (e) The precept must be issued, or information as to the amount in the pound of the rate to be levied thereunder must be given, to each rating authority affected not less than twenty-one days before the beginning of the financial year or the financial half-year, as the case may be, in which the rate is to be levied, and, for the purpose of enabling councils of counties to comply with the provisions of this paragraph, the estimates to be submitted to such councils under section seventy-four of the Local Government Act, 1888, shall be submitted before, instead of at the beginning of, every financial year, and an estimate may be revised under subsection (3) of the said section before the expiration, instead of at the expiration, of the first six months of the financial year:
- (f) The amount due under a precept issued to a rating authority shall be ascertained in the prescribed manner, and, if that amount exceeds the aggregate amount of the payments required by the precept, the balance shall be paid by the rating authority to the authority issuing the precept, but, if that amount is less than the aggregate amount of the payments required by the precept, the balance shall be set off against any amount required by the next precept issued to the rating authority:
- (g) Where the amount due under a precept, or any part of that amount, is not paid on or before the date specified in the precept for payment, the authority by

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which the precept was issued may, if they think fit, require the rating authority to pay, in accordance with the following provisions, interest on that amount, or that part of the amount, and any interest so payable shall be paid by the rating authority to the authority by which the precept was issued in like manner as if it were due under the precept:

For the purpose of the foregoing provision, interest shall be calculated at the rate of six per cent. per annum and shall commence to run from the date of payment specified in the precept, except that no interest shall be charged in respect of any day before the expiration of six weeks from the commencement of the financial year or financial half-year, as the case may be, in respect of which the precept was issued, or in respect of any day on which the aggregate amount of any payments made under the precept is equal to or exceeds the sum which bears to the aggregate amount of the instalments required by the precept the same proportion as the number of days which have elapsed since the commencement of the said financial year or half-year, as the case may be, bears to the total number of days contained in that year or half-year.

- (3) Any other authority by which precepts are issued, or any rating authority to which precepts are issued by any such first-mentioned authority, may make and submit to the Minister a scheme for applying to precepts issued by or to that authority the provisions of the last preceding subsection, subject to such modifications as may appear to be necessary having regard to the basis of apportionment or the incidence of charge existing at the commencement of this Act, and the Minister may, after giving any authorities concerned an opportunity of objecting, by order confirm the scheme either without modifications or subject to such modifications as he thinks fit:

Provided that, if an objection to any such scheme is made by any of the authorities concerned and is not withdrawn, the order shall be provisional only and shall not have effect unless and until confirmed by Parliament.

A scheme duly made, submitted and confirmed in accordance with the provisions of this subsection shall, subject to the provisions of the confirming order, have effect as if enacted in this Act.

- (4) Rules made for the purposes of this section—
- (a) every vesting instrument made by the trustees of a settlement or other persons under the provisions of the Settled Land Act, 1925;
  - (b) shall make provision with respect to any other matters for which it appears necessary to make provision in order to carry this section into effect.
- (5) Every authority shall on issuing a precept supply to the rating authority such information as is reasonably necessary for the preparation of demand notes in accordance with the foregoing provisions of this Part of this Act.

## **10 Unification of funds and accounts.**

- (1) As from the date on which the provisions of this Part of this Act relating to the making of a general rate come into operation in a rating area, the rating authority shall keep, in substitution for such of their then existing rate funds as are being kept for the whole of the area, one rate fund, which shall be termed " the general rate fund, " and all such first-mentioned rate funds which are being kept for the whole area on that date shall be amalgamated into the general rate fund, and references in any Act or document to the borough fund or district fund or any other rate fund which by virtue of this section has



become amalgamated with the general rate fund shall, unless the context otherwise requires, be construed as references to the general rate fund.

- (2) After the appointed day and subject as hereinafter provided, a rating authority shall not, so far as regards income which belongs to or expenditure which is chargeable on the whole of the rating area, be required to keep separate accounts for the parishes in their area, and the council of a county or a board of guardians shall not, so far as regards income which belongs to or expenditure which is chargeable on the whole of the county or union, or the whole of any rating area in the county, keep separate accounts for parishes, but shall keep separate accounts for rating areas:

Provided that nothing in this subsection shall affect the power of the Minister to make orders under section five of the District Auditors Act, 1879, requiring separate accounts to be kept as regards income or expenditure which relates to part only of an area, county or union.

- (3) Where any authority other than a rating authority receives income applicable to the relief of rates in some part of their area (not being a part of the area to which expenditure properly incurred in connection therewith of an equal or greater amount is chargeable separately), that authority shall pay over the income so received (less the amount of any expenses properly incurred in connection therewith) to the rating authority of the area in which that part is situate to be credited to that part.

## **11 Rating of, and collection of rates by, owners.**

- (1) The rating authority may by resolution direct that, in the case of all hereditaments in their area (exclusive of hereditaments consisting of agricultural land) which belong to a class to be defined in the resolutions by reference to rateable value and also, if rent is paid, by reference to the interval at which rent from time to time becomes payable or is collected, the owners thereof shall be rated instead of the occupiers:

Provided that the class shall not be so defined as to include any hereditament the rent of which becomes payable or is collected at quarterly or any longer intervals or the rateable value of which exceeds thirteen pounds, or, in the case of any area in which, at the passing of this Act, a higher limit of value is in force for the purposes of section three of the Poor Rate Assessment and Collection Act, 1869, that higher limit.

Where a rating authority give any such direction as aforesaid—

- (a) the owners of any hereditaments in the area of that authority to which the direction applies shall, in the case of any rate made while the resolution is in force, be rated accordingly, and the rating authority shall make to any owner who being so rated pays the amount due by him in respect of the rate before the expiration of one-half of the period in respect of which the rate is made (or, if the rate is payable by instalments one half of the period in respect of which the instalment is payable) or such later date or dates as may be specified in the resolution an allowance equal to ten per cent. of the amount payable ; and
- (b) the rating authority, if they are the owners of any such hereditaments as aforesaid, shall in the case of any hereditament which is of a rateable value not exceeding that specified in the resolution and which is occupied by the owner, make to the owner (subject to the amount of the rate chargeable in respect of the hereditament being paid by the owner within the time fixed by the foregoing paragraph) an allowance corresponding to the amount, if any, passed on by the authority to the occupiers of "hereditaments owned by them in respect of the allowance to which the authority are entitled under this

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subsection, and, unless the contrary is proved, an amount not less than five per cent. of the amount payable in respect of rates shall be deemed to have been so passed on by the authority.

- (2) The owner of any hereditaments to which this subsection applies, that is to say, hereditaments the rent of which becomes payable or is collected at intervals shorter than quarterly, may, by agreement in writing with the rating authority, undertake in respect of any such hereditament either—
- (a) that he will pay the rates chargeable in respect thereof, whether it is occupied or not; or
  - (b) that he will, so long as the hereditament is occupied, pay the rates chargeable in respect thereof; or
  - (c) that he will on behalf of the authority collect the rates due from the occupier thereof,

and the authority may agree, where the owner so undertakes and pays over to the authority on or before the date or dates specified in the agreement the amounts payable by him thereunder, to make to him an allowance not exceeding in the case of an undertaking under paragraph (a) fifteen per cent., in the case of an undertaking under paragraph (b) seven and one-half per cent., and in the case of an undertaking under paragraph (c) five per cent.

An allowance made under this subsection in respect of any hereditament to an owner who is rated under the preceding subsection shall be in substitution for any allowance to which he might otherwise have been entitled in respect of that hereditament under the preceding subsection.

- (3) An agreement entered into under this section shall continue in force until determined by notice given either by the rating authority to the owner or by the owner to the rating authority and, in the event of a change in the ownership of any hereditament while the agreement is in force, shall continue to be binding on the new owner as if it had been made with

A notice for the purposes of this subsection, or a resolution of the rating authority rescinding a previous resolution under subsection (1) of this section, shall take effect only on the expiration of a period in respect of which a rate is made, and in the case of a notice must be given before the commencement of the period on the expiration of which it is to take effect.

- (4) Where in pursuance of this section the owner is rated or has undertaken to pay or collect the rates charged in respect of any hereditament, the amount due from him in respect of the rates shall be recoverable by the rating authority from him or, where the rates are collected by an agent of his, either from him or from that agent, in the same manner and subject to the same conditions in and subject to which rates are recoverable from occupiers of rated hereditaments.
- (5) In the case of an undertaking by an owner to collect rates on behalf of the rating authority, the amount due from the owner shall be taken to be an amount which bears to the total amount of the rates due the same proportion as the aggregate amount actually collected by him in respect of rent and rates bears to the aggregate amount due in respect thereof.

Unless the undertaking by the owner to collect rates expressly so provides, the expression " rates due " shall not, for the purposes of the provisions of this section relating to an undertaking by an owner to collect rates, include rates accruing due

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before the date on which the undertaking comes into operation, nor for the purposes of this subsection shall account be taken of rent which accrued due before that date.

- (6) Every owner who is rated under this section instead of the occupier, or who enters into an agreement with a rating authority under this section, shall from time to time on demand deliver to the rating authority a list of the occupiers of the hereditaments in respect of which he is so rated or has so agreed, and such particulars with respect to the periods for which any of those hereditaments have been unoccupied, and with respect to the amounts which he has failed to collect from the occupiers, as the authority may require for the purpose of enabling them to determine what amount is properly due from the owner under this section, and if any such owner refuses or neglects to comply with the provisions of this subsection, or knowingly delivers to the rating authority particulars which are untrue in any material respect, he shall, in respect of each offence, be liable on summary conviction to a fine not exceeding five pounds, and, in the case of refusal or neglect to deliver particulars, to a further penalty not exceeding one pound for each day during which the offence continues after conviction therefor.
- (7) Sections seven, eight, twelve, and nineteen of the Poor Rate Assessment and Collection Act, 1869 (which relate respectively to the constructive payment of rates, the power of occupiers to deduct from rent the amount of rates unpaid by owners, the recovery of rates unpaid by owners and the insertion of the names of occupiers in the rates), shall have effect for the purposes of this section as if they were therein re-enacted and in terms made applicable to the provisions thereof.
- (8) Every owner who is rated under this section instead of the occupier, or who enters into an agreement with the rating authority under this section, in respect of any hereditaments shall, without prejudice to the rights of the occupier of any of those hereditaments, be treated in relation to any right of appeal to quarter sessions against a rate and for the purpose of the provisions of Part II. of this Act relating to objections, appeals and proposals as standing in the same position as the occupier.
- (9) Any owner who under subsection (1) of this section pays any rate which, as between the owner and the occupier, the occupier is liable to pay, shall be entitled to be reimbursed by the occupier the amount so paid.
- (10) The provisions of this section shall come into operation in any rating area on the date of the first new valuation and shall have effect in substitution for the provisions contained in sections three and four of the Poor Rate Assessment and Collection Act, 1869, and paragraph (a) of subsection (1) of section two hundred and eleven of the Public Health Act, 1875, and, unless the rating authority concerned otherwise resolve, for any provisions contained in any local Act with respect to the rating of owners instead of occupiers, and as from the said date all resolutions, agreements, and notices then in force under any such provisions as aforesaid shall, subject as aforesaid, cease to have effect.
- (11) For the purposes of this section the expression "owner," in relation to a hereditament means the person who is, or if the hereditament were occupied would be, entitled to receive the rent payable in respect thereof, or where the hereditament is occupied free of rent the person by whose permission it is so occupied.

## **12 Power and duty to make sufficient rates, &c.**

- (1) Every local authority shall make such rates or issue such precepts as will be sufficient to provide for such part of the total estimated expenditure to be incurred by the authority during the period in respect of which the rate is made or precept is issued as is

to be met out of moneys raised by rates, including in that expenditure any sums payable to any other authority under precepts issued by that authority, together with such additional amount as is in the opinion of the authority required to cover expenditure previously incurred (whether within six months before the making of the rate or issue of the precept, as the case may be, or not), or to meet contingencies or to defray any expenditure which may fall to be defrayed before the date on which the moneys to be received in respect of the next subsequent rate or precept will become available.

- (2) The treasurer of a local authority may at any time advance to the authority any sum which the authority may temporarily require and which—
- (a) they are at that time authorised to raise by loan; or
  - (b) they require for the purpose of defraying expenses pending the receipt of rates and revenues receivable by them in respect of the period of account in which those expenses are chargeable;
- and the authority may pay interest at a reasonable rate on any advance so made.
- (3) Any loss represented by any such charge for interest or any loss of interest, shall, if it arises from failure through wilful neglect or wilful default to make or collect such rates or to issue such precepts as are necessary to cover the expenditure of the authority for any financial year (including any expenditure incurred in any previous year and not covered by rates previously levied), be deemed to be a loss within the meaning of section thirty-two of the Poor Law Amendment Act, 1844, and subsection (7) of section two hundred and forty-seven of the Public Health Act, 1875.
- (4) This section shall have effect as from) the appointed day.

### **13 Power for securing payment of precepts.**

- (1) Where in pursuance of a precept issued by an authority (in this section referred to as "the precepting authority"), after the passing of this Act, any amount is payable directly or indirectly by a rating authority to the precepting authority and, on an application for a certificate by the precepting authority made after twenty-one days' notice given to the rating authority, the Minister is satisfied that the rating authority have refused or through wilful neglect or wilful default failed to raise that amount by a rate, or that, having raised the amount by a rate, the rating authority have refused or through wilful neglect or wilful default failed to pay the amount due under the precept, the Minister may issue a certificate to that effect and thereupon—
- (a) the precepting authority shall have the like power of applying for a receiver; and
  - (b) a receiver may on such an application be appointed in like manner, and when appointed shall have the like power
- as if—
- (i) the precepting authority were a secured creditor of the rating authority for the amount due under the precept, with interest thereon at the rate of six per cent. per annum from the date when the amount became payable under the precept; and
  - (ii) the said amount and interest were due under a security issued under the Local Loans Act, 1875, charging them on the rates leviable by and on all other property of the rating authority ; and
  - (iii) the conditions under which a receiver may in such a case be appointed under section twelve of that Act were fulfilled;
- and the said section shall apply accordingly.

- (2) If the Minister so thinks fit, an application under this section may be made by him instead of by the precepting authority.
- (3) The powers of this section shall be in addition to, and not in derogation of any other powers for enforcing compliance with a precept issued to a rating authority.

#### **14 Limitation of right to appeal to quarter sessions against rate.**

No appeal against a rate shall lie to quarter sessions in respect of any matter in respect of which relief might have been or might be obtained under the provisions of Part II. of this Act by means of an objection to the draft valuation list or to any alteration, insertion or correction made therein or by means of a proposal for the amendment of the current valuation list.

#### **15 Recovery of rates from tenants and lodgers.**

- (1) Where the rates due from the person rated for any hereditament are in arrear, it shall be lawful for the rating authority to serve upon any person paying; rent in respect of that hereditament, or any part thereof, to the person from whom the arrears are due, a notice stating the amount of such arrears of rates and requiring all future payments of rent (whether the same have already accrued due or not) by the person paying the rent to be made direct to the rating authority until such arrears shall have been duly paid, and such notice shall, subject as hereinafter provided, operate to transfer to the rating authority the right to recover, receive, and give a discharge for such rent:

Provided that the right of the rating authority to recover, receive and give a discharge for any rent as aforesaid shall be postponed to any right in respect of that rent which may at any time be vested in a superior landlord by virtue of a notice under section 11 of the Law of Distress (Amendment) Act, 1908.

- (2) This section shall have effect as from the appointed day.
- (3) In this section the expression "rent" includes a payment made by a lodger.