

## SCHEDULES.

### FIRST SCHEDULE

Section 17.

#### PROVISIONS WITH RESPECT TO ASSESSMENT COMMITTEES.

- 1 Subject to the provisions of this Act, the quorum, proceedings and place of meeting of an assessment committee shall be such as the committee determine, and meetings of the committee may be held at different places from time to time as the committee think proper having regard to the public-convenience:  
  
Provided that—
  - (a) in the case of an assessment committee for an assessment area formed by the combination of two or more rating areas the place of meeting of the committee shall be such place or places, as is, or are, fixed in that behalf by or under the scheme constituting the assessment area ; and
  - (b) the quorum shall not in any case be less than three.
- 2 The chairman at any meeting of the assessment committee shall, in case of an equal division of votes, have a second or casting vote.
- 3 The chairman at any meeting of the assessment committee may, with the consent of the committee, adjourn the meeting from time to time as may be thought fit, and may postpone the hearing or further hearing and determination of any objection.
- 4 On a casual vacancy occurring in an assessment committee by reason of the death, resignation, disqualification of a member, or otherwise the authority by whom that member was appointed or nominated shall appoint or nominate another person in his place, and the person so appointed or nominated shall hold office until the time when the person in whose place he is appointed or nominated would regularly have gone out of office.
- 5 The proceedings of an assessment committee shall not be invalidated by any vacancy among its members, or by any defect in the election, appointment or qualification of any member thereof.
- 6 The minutes of the proceedings of an assessment committee shall be kept in a book provided for that purpose, and a minute of those proceedings signed at the same or next subsequent meeting of the committee by the person acting as chairman at the meeting at which the minute is signed, shall be received in evidence without further proof,
- 7 Every assessment committee shall in the month of April in every year send a report in the prescribed form of their proceedings during the last preceding year to every local authority represented on the committee, to the Minister, and to the Central Valuation Committee.
- 8 Until the contrary is proved, an assessment committee shall be deemed to have been duly constituted and to have had power to deal with any matters referred to in its minutes.

*Status: This is the original version (as it was originally enacted).*

- 9 An assessment committee may sue and be sued in the name of their clerk, and an action by or against an assessment committee shall not abate by the death or removal of the clerk, but shall continue as if the clerk for the time being were, the plaintiff or defendant therein.
- 10 The term of office of each member of an assessment committee shall be such period not exceeding five years as the body of persons by whom that member is appointed may determine, but a member of the committee may resign his office.
- 11 A member of an assessment committee shall not be qualified to act on the hearing or determination of or otherwise in connection with any matter relating to any hereditament in which he is interested as owner, occupier or otherwise.
- 12 No person who is a member of any committee to-which the duties of the rating authority with respect to the preparation of the valuation list are delegated shall be qualified for appointment as a member of the assessment committee, and no authority shall appoint or nominate as its representative on an assessment committee any person who is an officer of the authority, and subsection (1) of section forty-six of the Local Government Act, 1894 (which disqualifies certain persons for membership of the council of a county district), shall apply as if for the references therein to the council of a county district there were substituted references to the assessment committee.
- 13 No member of the assessment committee shall receive any remuneration or other like payment in respect of his services as a member of the assessment committee.

## SECOND SCHEDULE

Sections 9, 22 and 64.

### ASCERTAINMENT OF RATEABLE VALUE.

#### PART I

##### *Deductions from Gross Value.*

(1) Class of Hereditaments.	(2) Amount of Deduction.
(1) Houses and buildings without land, other than gardens, where the gross value does not exceed 10l.	An amount equal to 40 per cent. of the gross value.
(2) Houses and buildings without land, other than gardens, where the gross value exceeds 10l. but does not exceed 20l.	4l. or an amount equal to 33 1/8 per cent. of the gross value, whichever is the greater.
(3) Houses and buildings without land, other than gardens, where the gross value exceeds 20l. but does not exceed 40l.	7l. or an amount equal to 25 per cent. of the gross value, whichever is the greater.

NOTE.—For the purposes of this Part of this Schedule the expression "houses and buildings" does not include mills, manufactories or premises of a similar character used wholly or mainly for industrial purposes or hereditaments valued as part of any railway, dock, canal, gas, water, electricity, or other public utility undertaking.

*Status: This is the original version (as it was originally enacted).*

(1) Class of Hereditaments.	(2) Amount of Deduction.
(4) Houses and buildings without land, other than gardens, where the gross value exceeds 40l but does not exceed 100l.	10l. or an amount equal to 20 per cent. of the gross value, whichever is the greater.
(5) Houses and buildings without land, other than gardens, where the gross value exceeds 100l.	20l. together with an amount equal to 16 2/3 per cent. of the amount by which the gross value exceeds 100l.
(6) Land (other than agricultural land) with buildings valued together therewith as one hereditament.	An amount equal to 10 per cent. of the gross value.
(7) Land (other than agricultural land) without buildings.	An amount equal to 5 per cent. of the gross value.
(8) Agricultural land	An amount equal to 5 per cent. of the gross value.

NOTE.—For the purposes of this Part of this Schedule the expression "houses and buildings" does not include mills, manufactories or premises of a similar character used wholly or mainly for industrial purposes or hereditaments valued as part of any railway, dock, canal, gas, water, electricity, or other public utility undertaking.

## PART II

### *Deductions to be made from Net Annual Value.*

(1) Class of Hereditaments.	(2) Amount of Deduction.
(1) Agricultural land	(1) Seventy-five per cent. of the net annual value.
(2) Buildings (other than dwelling-houses) occupied together with agricultural land or being or forming part of a market garden, and in either case used solely in connection with agricultural operations thereon.	(2) Seventy-five per cent. of the net annual value.
(3) Tithes, tithe commutation rentcharge, and other payments in lieu of tithe, issuing out of any land, and any land used as a railway constructed under the powers of any Act for public conveyance or as a canal or towing-path for a canal, any land covered with water, and any woodlands— (a) if the land is situate in a county borough or urban district in which a consolidation of rates takes effect by virtue of this Act:	(3a) Subject to the provisions of Part III. of this Schedule, such percentage of the net annual value as corresponds with the average relief from rating to which, in the part of the rating area in which the land is situate, occupiers of that class of hereditaments were entitled, otherwise than under any temporary Act, between the first day of April, nineteen hundred and fourteen, and the thirty-first day of March, nineteen hundred and twenty-four.

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(1)	(2)
Class of Hereditaments.	Amount of Deduction.
(b) if the land is situate in any other county borough or urban district, being a borough or district in which a consolidation of rates was authorised by a local Act passed before the commencement of this Act.	(3b) Such percentage of the net annual value as corresponds with the percentage of the relief from rating given by the local Act.

### PART III

#### *Schemes for determining certain deductions in urban areas.*

- 1 For the purpose of determining the amount of the deductions to be allowed in respect of the hereditaments belonging to class (3a) mentioned in Part II. of this Schedule, the rating authority of every county borough or urban district shall, before the appointed day, submit to the Minister a scheme with respect to the said deductions, and the deductions to be allowed as aforesaid shall, if the scheme is approved by the Minister, be such deductions as are specified in the scheme, or, if the scheme is not approved by the Minister, or if no scheme is submitted by the rating authority before the appointed day, be such as the Minister may direct:

Provided that—

- (a) Where either—
- (i) differential rating provisions not of a permanent character were in operation in the county borough or urban district during the period of ten years beginning on the first day of April, nineteen hundred and fourteen, or during some part of that period; or
  - (ii) the county borough or urban district was created or extended at some time between the said first day of April and the appointed day,

the scheme to be submitted under this Part of this Schedule shall be a special scheme, in the making of which the basis prescribed by Part II. of this Schedule for determining the amount of the said deductions shall be applied with such modifications and adaptations as in the special circumstances of the case will secure a fair and equitable percentage of deduction;

- (b) where the average relief from rating to which occupiers of hereditaments of the classes in question in any rating area were entitled was not the same in all parts of that area, the scheme or special scheme may nevertheless make provision, on such basis as appears equitable, for a uniform percentage of deduction throughout the area.

- 2 A special scheme submitted as aforesaid may be approved by the Minister, either with or without modification, and the Minister shall, before approving such a scheme, publish, in such manner as he thinks proper, notice of his intention to approve the scheme and of his proposed modifications, if any, and if any person, being a person who will in the opinion of the Minister be affected by the special scheme, gives notice in writing to the Minister that he objects to it, the Minister before approving it shall, unless the objection is withdrawn, direct a local inquiry to be held for the purpose of determining whether the scheme ought or ought not to be approved, and if the Minister after receiving the report of the inquiry is of

opinion that the scheme ought to be approved, either as originally submitted to him or with any modifications, he may approve the scheme accordingly, and any scheme so approved shall, unless the objection is withdrawn, be a provisional scheme only and shall have no effect unless and until it is confirmed by Act of Parliament.

- 3 Where by any order a county borough or urban district is created or extended on or after the appointed day, there shall be included in the order such provisions as may be necessary for determining the amount of the deduction which is to be made from net annual value in respect of hereditaments included in Class (3) of the hereditaments specified in the first column of Part II. of this Schedule, and any authority making or confirming such an order shall, before so doing, consider any representations which may be made to them by persons interested with respect to the provisions for determining the amount of the deduction.
- 4 The Minister may make regulations with respect to the preparation and submission of schemes under this Schedule and matters incidental thereto.
- 5 The council of every county borough and urban district shall, if so required by the Minister, prepare and transmit to the Minister not later than the appointed day a return as to the poundage of the several rates levied in the area of the council during the period between the first day of April, nineteen hundred and fourteen, and the thirty-first day of March, nineteen hundred and twenty-four.
- 6 The Minister may by order direct, in any cases where it appears to him to be expedient so to do, that the percentage of any deduction under Part II. of this Schedule shall be increased or reduced to the nearest integral amount.
- 7 The Minister may, on an application in that behalf made by any person affected by a scheme under this Schedule and after publishing notice of the proposed order in such manner as he thinks proper, by order vary or amend the scheme as he thinks proper:

Provided that, if any person, being a person who will in the opinion of the Minister be affected by the proposed order, gives notice in writing to the Minister that he objects to the proposed order, the Minister shall, before making the order, direct a local inquiry to be held for the purpose of determining whether the order ought or ought not to be made, and if the Minister after receiving the report of the inquiry is of opinion that the order ought to be made either as originally proposed by him or with any variations or modifications, he may make the order accordingly, but any order so made shall, unless the objection is withdrawn, be a provisional order only and shall not be of any validity unless and until it has been confirmed by Act of Parliament.

### THIRD SCHEDULE

Section 24.

#### CLASSES OF MACHINERY AND PLANT TO BE DEEMED TO BE PART OF THE HEREDITAMENT.

- 1 Machinery and plant (together with the shafting, pipes, cables, wires, and other appliances and structures accessory thereto) which is used or intended to be used, mainly or exclusively in connection with any of the following purposes, that is to say:—
- (a) the generation, storage, primary transformation or main transmission of power in or on the hereditament; or

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- (b) the heating, cooling, ventilating, lighting, draining, or supplying of water to the land or buildings of which the hereditament consists, or the protecting of the hereditament from fire :

Provided that, in the case of machinery or plant which is in or on the hereditament for the purpose of manufacturing operations or trade processes, the fact that it is used in connection with those operations or processes for the purpose of heating, cooling, ventilating, lighting, supplying water, or protecting from fire shall not cause it to be treated as falling within the classes of machinery or plant specified in this Schedule.

- 2 Lifts and elevators mainly or usually used for passengers.
- 3 Railway and tramway lines and tracks.
- 4 Such part of any plant or any combination of plant and machinery, including gas holders, blast furnaces, coke ovens, tar distilling plant, cupolas, water towers with tanks, as is, or is in the nature of, a building or structure.

#### FOURTH SCHEDULE

Sections 25, 26 and 27.

#### PROVISIONS WITH RESPECT TO PREPARATION OF VALUATION LISTS.

#### PART I

##### *Deposit and Inspection of Draft List.*

- 1 The rating authority shall deposit the draft list at the offices of the authority.
- 2 The rating authority shall, immediately upon the deposit of the draft list, give to the county valuation committee and publish notice of the deposit, and the notice shall state the latest date at which and the mode in which objections to the draft list may be made.
- 3 Where there is included in the draft list as deposited some hereditament not previously assessed, or where the gross or net annual or rateable value assigned in the draft list to some hereditament exceeds the value as stated in the valuation list for the time being in force, or, where there is no such valuation list, as stated in the then last assessment to the poor rate, the rating authority shall within seven days after the deposit of the draft list send to the occupier of the hereditament affected a notice of the gross, net annual and rateable values thereof inserted in the draft list.
- 4 The draft list so deposited shall be open to inspection for twenty-one days from the date on which notice of the deposit of the list is published.
- 5 Immediately on the expiration of the said period of twenty-one days the rating authority shall cause the draft list to be transmitted to the assessment committee.

## PART II

### *Notices of Objection.*

- 1 A notice of objection must specify the grounds of objection.
- 2 The assessment committee shall, within three days after the date on which an objection is lodged with them, cause a copy thereof to be sent to each of the following persons, not being the objector, that is to say—
  - (a) to the rating authority ; and
  - (b) where the objection relates to a particular hereditament, to the occupier of that hereditament.

## PART III

### *Meetings for hearing Objections.*

- 1 Meetings for hearing objections to the draft list may be held at any time after the expiration of thirty days from the date on which the list was deposited, or on any earlier date, if in the opinion of the assessment committee such number of objections have been received by that date as to make it desirable to hold a meeting, and the rating authority signify to the committee that they are ready to attend a meeting on that earlier date.
- 2 The assessment committee shall, at least fourteen days before holding a meeting for hearing objections, not being an adjourned meeting, cause notice of the meeting to be given to the rating authority of any area in which are situate any hereditaments to which the objections to be considered at the meeting relate, and shall at least fourteen days before the date on which any objection will be heard by the committee cause notice of the date to be given to the objector and to the occupier of the hereditament to which the objection relates, where such occupier is not the objector.
- 3 On the consideration of an objection any valuer employed by the assessment committee to value the hereditament to which the objection relates may be called as a witness.
- 4 No person, being either a party to the objection, or a witness in the case, or a valuer employed by the assessment committee, shall be present while the assessment committee are considering their decision on an objection.
- 5 The assessment committee shall forthwith after determining an objection send notice of their decision to the objector and to the occupier of the hereditament affected, where such occupier is not the objector, and to the rating authority.
- 6 Every such notice as aforesaid of the decision of the assessment committee on an objection shall state that any person who is a party to the objection may, if aggrieved by the decision, appeal against it, and shall specify the time within which and the manner in which such an appeal may be made.
- 7 Where the assessment committee, in pursuance of the provisions of Part II. of this Act, alter the draft list on revision, otherwise than in determining an objection, by inserting therein some hereditament or by raising the gross or net annual or rateable value of some hereditament included therein, the assessment committee shall forthwith serve notice of the alteration on the occupier of the hereditament affected.

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- 8 Every notice of an alteration made in the draft list by the assessment committee otherwise than in determining an objection, being a notice served on a person under the foregoing provisions of this Part of, this Schedule, shall state, that any person aggrieved by the alteration may lodge an objection to the alteration at any time within fourteen days after the date on which the notice is served on him, and that any such objection if lodged will be heard by the assessment committee on a date which will be duly notified to the person making the objection.
- 9 Except as otherwise expressly provided in this Act, the provisions of this Act relating to objections to the draft list as deposited shall apply with reference to objections to any alterations, insertions or, corrections made by the assessment committee on the revision, of the draft list otherwise than in determining an objection.
- 10 The assessment committee shall not be required to hear and determine all objections to the draft list before finally approving it, and if any objection is not heard and determined before the draft list is finally approved, it shall be heard and determined as soon as possible thereafter, and with the like consequences as if it had been a proposal duly made for the amendment of the current valuation list which had been served on the rating authority on the date on which that list comes into force.

## FIFTH SCHEDULE

Section 31.

### APPEALS TO QUARTER SESSIONS.

#### PART I

##### *Notices of Appeal.*

- 1 Notice of appeal must be given to the clerk of the court to which the appeal is made before the expiration, of twenty-one days after the date on which the valuation list is finally approved.
- 2 A copy of the notice of appeal must also be served by the appellant within the time allowed for giving notice of the appeal on the assessment committee and on each of the following persons not being the appellant, that is to say:—
- (a) the rating authority;
  - (b) where the appeal relates to a particular hereditament, the occupier of that hereditament.
- 3 The notice of appeal must specify the grounds of appeal.
- 4 The clerk of the court on receiving a notice of appeal shall, without any application in that behalf, enter the appeal for hearing at the next sitting of the court to be held after the expiration of thirty-five days from the date on which the list was finally approved, but the court may, on an application made by any party to the appeal, direct that the hearing shall be postponed and entered for some subsequent sitting of the court.



**PART II***Provisions with respect to Arbitrations.*

- 1 Where any matter is referred to arbitration under the provisions of this Act relating to appeals to quarter sessions the arbitrator to act shall be such person as may be agreed on by the parties or, in default of agreement, appointed by the President of the Surveyors Institution. .
- 2 The parties to an arbitration may before entering on the reference agree in writing that the award of the arbitrator shall be final and conclusive on all questions whether of fact or law, and where any such agreement is made, the provisions of the Arbitration Act, 1889, as to the power of an arbitrator to state in the form of a special case an award or any question of law arising in the course of a reference shall not apply.
- 3 The costs of and incidental to the hearing before the arbitrator, and his award, shall be in the discretion of the arbitrator, and if not agreed by the parties, shall be taxed as part of the costs of the appeal to quarter sessions.

**SIXTH SCHEDULE**

Section 49.

**PROVISIONS AS TO THE DETERMINATION AND PAYMENT OF COMPENSATION TO OFFICERS.**

- 1 The provisions of section one hundred and twenty of the Local Government Act, 1888, shall apply to the determination and payment of compensation under this Act to officers subject to the following and any other necessary modifications :—
  - (a) Any reference in that section to the county council shall be construed as a reference to the compensating authority and the Minister shall therein be substituted for the Treasury;
  - (b) For the reference to the county fund there shall be substituted a reference to the fund out of which the general expenses of the compensating authority are payable, and if any compensation is payable otherwise than by way of an annual sum, the payment of that compensation shall be a purpose for which a compensating authority may borrow subject always to the consent of the Minister and upon such terms as he may authorise.
  - (c) References in that section to " the passing of this Act " shall be construed as references to the date on which the relinquishment or abolition of office takes effect, or the direct pecuniary loss commences, as the case may be;
  - (d) The expression in subsection (1) of that section " the Acts and rules relating to Her Majesty's Civil Service " shall mean the Acts and rules relating to Her Majesty's Civil Service which were in operation at the date of the passing of the Local Government Act, 1888;
  - (e) In subsection (7) of that section for the words "under the same or any other county council" there shall be substituted the words " under any local authority. "
- 2 In computing the time of service in any capacity of any officer for the purpose of the award of compensation, the compensating authority shall take into account all the service of that officer in any capacity under any local authority, whether such officer was appointed annually or otherwise:

Provided that, if in pursuance of the power conferred by this Act an office is abolished by an assessment committee or by a rating authority, otherwise than at the expiration of a complete year of service of an officer, the portion then expired of that year shall be treated as a complete year where such portion exceeds six months, and shall be ignored where such portion does not exceed six months.

3 The compensation payable under this Act to an officer who immediately before the appointed day, held two or more offices under any local authority or local authorities and who devoted the whole of his time to the duties of such offices, shall not be reduced by reason of the fact that he has devoted only part of his time to each of such offices.

4 If any officer was temporarily absent from his employment during the war whilst serving in His Majesty's forces, or the forces of the Allied or Associated Powers, either compulsorily or with the sanction or permission of the local authority, such period of temporary absence shall be reckoned as service under the local authority in whose employment he was immediately before and after such temporary absence, and the amount of his salary, wages and emoluments during such temporary absence shall be deemed to be the amount which he would have received from the local authority during that period if he had remained in their actual service :

Provided that in the case of an officer who, after the armistice, voluntarily extended his term of service in the forces, no period of absence during such extension shall be reckoned.

5 The compensating authority may, in their discretion and in consideration of the fact that any officer was appointed to his office as a specially qualified person, or of the fact that he had prior to his appointment served as a deputy, assistant or clerk to any officer, not holding a temporary appointment, add any number of years (not exceeding ten) to the number of years which such officer would otherwise be entitled to reckon for the purpose of computing the compensation to which he would be entitled under the Acts and rules relating to Her Majesty's Civil Service as applied by this Act.

6 All fees or remuneration received by an officer in connection with the preparation of the electors' lists under the Representation of the People Acts, 1918 to 1922, shall, subject to a reasonable deduction for any expenses incurred by the officer, be regarded as part of the emoluments of the officer for the purpose of compensation.

7 The compensation shall not exceed two-thirds of the annual pecuniary loss suffered by virtue of this Act, or of anything done in pursuance or in consequence of this Act, or if the compensation is payable otherwise than by way of an annual sum, two-thirds of the capital value of such, annual pecuniary loss.

8 No officer shall be entitled to receive both compensation under this Act for pecuniary loss and a superannuation or retiring allowance in respect of the same period of service and the same pecuniary loss.

9 In this Schedule, the expression—

" Compensating authority " means the assessment committee or rating authority to whom an application for compensation is made ;

" Local authority " means any assessment committee or any rating authority, or any local authority as defined in section three of the Local Government and other Officers' Superannuation Act, 1922.

## SEVENTH SCHEDULE

Section 52.

### TRANSITIONAL PROVISIONS.

#### *Transfer of Property and Liabilities.*

##### *Property, liabilities, &c., of existing assessment committees.*

- 1 (1) Subject to the provisions of this Act, any property and liabilities held or incurred by a board of guardians on behalf of any assessment committee appointed by them shall on the appointed day by virtue of this paragraph be transferred to, vest in and attach to the assessment committee for the assessment area comprising the poor law union for which the guardians act, or, if the assessment area does not comprise the whole of the poor law union, to the assessment committees appointed for the assessment areas into which the poor law union extends.
- (2) Where by this paragraph any property or liabilities are transferred to more than one assessment committee, section sixty-eight of the Local Government Act, 1894 (which relates to the adjustment of property and liabilities), shall apply.
- (3) Nothing in this paragraph shall transfer to an assessment committee any liability in respect of moneys borrowed by a board of guardians for the purpose of defraying the cost of a valuation of rateable hereditaments.

##### *Custody of books and documents.*

- 2 (1) All valuation lists, rate books or other books of account, or documents relating to the making, levying or collection of rates, which at the appointed day are in the custody of the vestry clerk or of the overseers of a parish or any other authority whose rating powers and duties are by this Act transferred to rating authorities shall be under the control of the rating authority of the rating area comprising that parish, and subject to the right of the overseers or any parochial officer to the custody of such books or documents for the purpose of the making up and audit of accounts, shall be deposited in such custody as the rating authority may direct.
- (2) All books and documents which at the appointed day are in the custody of the vestry clerk or overseers of a parish shall, if they contain entries wholly or partly relating to the affairs of the church or to ecclesiastical charities, and are not books or documents directed by law to be kept with the public books, writings, and papers of the parish, be deposited in such custody as the parochial church council may direct, and, subject as aforesaid and to the provisions of this Schedule relating to books or documents relating to the making, collection, or levying of rates, all public books, writings, and papers of the parish (including all documents directed by law to be kept with such books, writings, and papers), which at the appointed day are in the custody of the vestry clerk or overseers shall be deposited in such custody as may be directed, in the case of a rural parish, by the parish council, or, if the parish is not under a parish council, by the parish meeting, and in the case of any other parish by the rating authority.
- (3) The assessment committee shall be entitled to the possession and control of any valuation lists, notices of objection, minute books and other books or documents wholly relating to business of the assessment committee appointed by the board of guardians, which at the appointed day are in the possession or under the control of the assessment committee of the guardians :

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Provided that, where a poor law union is not wholly comprised within one assessment area, any such book or document, which does not wholly relate to a parish or parishes within one assessment area, shall be transferred by the assessment committee of the guardians to the assessment committee for that assessment area which contains according to the returns of the census of nineteen hundred and twenty-one the largest proportion of the total population of that poor law union, but the assessment committee for an assessment area which comprises any part of such poor law union shall have a right of inspecting any book or document transferred to the assessment committee for any assessment area comprising any part of that union, and of making copies of, or extracts therefrom, free of charge,

- (4) Nothing in this paragraph shall affect the right of any ratepayer or other person to inspect or to make copies of, or extracts from, any book or document transferred or deposited thereunder.

*Transfer of property.*

- 3           Where any property is transferred by or in pursuance of this Act from one authority to another authority—
- (1) Such property shall be held by the authority to whom it is transferred, subject to all debts and liabilities affecting the same; and
- (2) The latter authority shall hold the same for the estate, interest, and purposes, and subject to the covenants, conditions, and restrictions for and subject to which the property would have been held if this Act had not passed, so far as the same are not modified by or in pursuance of this Act.

*Transfer and application of balances.*

- 4           (1) Any balance at the appointed day in the hands of overseers shall forthwith be paid to the rating authority of the area, and any balance at the appointed day due to overseers shall be paid to those overseers by the rating authority of the rating area.
- (2) The foregoing provisions of this paragraph shall extend to any balance which is at the appointed day in the hands of or due to any assistant overseer or other parish officer, as if such balance were in the hands of or due to overseers.
- (3) Any balance at the appointed day standing in the accounts of—
- (a) a board of guardians to the credit or debit of a parish within the poor law union; or
- (b) a rural district council in respect of general expenses to the credit or debit of any parish within the rural district;
- shall in those accounts be carried to the credit or debit of the common fund of the union or of the general rate fund of the district, as the case may be, in which the parish is comprised.
- (4) Nothing in this Act shall affect the application of any balance to the credit or debit of any parish in respect of special expenses.

*Adjustment of parochial balances, liabilities, &c.*

- 5           (1) Before the expiration of a period of three years from the appointed day, or of such further period as the Minister may by order direct, such adjustments shall be made

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by rating authorities in making the rates leviable under this Act, and by guardians in issuing precepts to rating authorities, as are necessary for securing that, as far as practicable, each rating area and each parish therein shall have the advantage of any credit balance or recoverable sum of which account has under this paragraph to be taken, and shall make good any debit balance or undischarged liability of which account has under this paragraph to be taken.

- (2) For the purpose of any such adjustment, the rate in the pound of the rate otherwise leviable by the rating authority in any parish within the rating area, or the precept otherwise issuable by guardians in respect of any rating area, shall be increased or decreased by the rating authority or guardians, as the case may require.
- (3) The sums of which account shall be taken in adjustments under this paragraph shall be certified to the rating authority and to the guardians by the district auditor for the audit district comprising the rating area, and the certificate of the district auditor shall be given as soon as practicable after the appointed day and shall, subject as hereinafter provided, be final and conclusive :

Provided that any such auditor may, if he thinks fit, give an interim or provisional certificate, and may amend any final certificate given by him so far as appears to him necessary for the purpose of correcting any errors.

- (4) For the purpose of this paragraph, account shall be taken by the district auditor of the respective rights of all the authorities concerned, and in particular of—
  - (a) the balances transferred to or payable under this Act by the rating authority in respect of parishes within the rating area;
  - (b) the parochial balances in the accounts of the guardians or rural district council which in pursuance of this Act have been carried to the credit or debit of the common fund of the union or of the general rate fund of the district;
  - (c) any recoverable arrears of rates or other income due to the overseers of a parish, and any sum certified by the district auditor to be due from any person at the audit of the accounts of the overseers of a parish;
  - (d) any undischarged liability of the overseers of a parish, accruing before the appointed day and by this Act transferred to the rating authority; and
  - (e) any unsatisfied precepts.
- (5) It shall be the duty of every authority from whom powers, duties, and liabilities are transferred by this Act to liquidate, so far as practicable, before the appointed day all debts and liabilities of the authority incurred in the execution of the transferred powers and duties and accruing on or before that day, and in default of a compliance with this requirement any sum paid by an assessment committee or rating authority, in respect of any such debt or liability as aforesaid shall be charged to the area to which that payment would have been chargeable if this Act had not passed, subject, however, to an adjustment under paragraph (1) of this schedule where the area of the authority in default extends into more than one assessment area.

*Arrears of rates, precepts, accounts, and proceedings.*

- 6 (1) All sums due on the appointed day in respect of rates made before the appointed day shall be collected and recovered by the rating authority of the rating area, and all precepts for contributions issued before the appointed day and not discharged before that day shall be payable by the rating authority.

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*Status: This is the original version (as it was originally enacted).*

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- (2) The accounts of all receipts and expenditure before the appointed day shall be audited, and disallowances, surcharges, and penalties recovered and enforced, and other consequential proceedings had, in like manner as nearly as may be as if this Act had not passed, but as soon as practicable after the appointed day, and every authority, committee, or officer whose duty it is to make up any accounts, or to account for any portion of the receipts or expenditure in any account shall, until the audit is completed, be deemed for the purpose of such audit to continue in office, and be bound to perform the same duties and render the same accounts and be subject to the same liabilities as before the appointed day :

Provided that any sum certified to be due from any person by the district auditor at the audit of the accounts of the overseers of a parish shall be paid by that person to the rating authority.

*Saving for existing securities.*

- 7 (1) Nothing in or done under this Act shall prejudicially affect any mortgage or other security which operates as a charge on any rate or rate fund abolished by this Act, or the powers of any person entitled under any such mortgage or security to enforce the same as if this Act had not passed.
- (2) Any such mortgage or other security shall have effect as if the general rate or special rate, and the general rate fund or special rate fund, under this Act were substituted for the rate and rate fund referred to in the security, and where, for the purpose of enforcing the security, it is necessary to continue the exercise of a power which would have existed but for this Act, the power may continue to be exercised as if this Act had not passed.

*Saving for pending contracts, legal proceedings, &c.*

- 8 (1) All proceedings, legal and other, begun before the appointed day, may be carried on in like manner, as nearly as may be, as if this Act had not passed, and any such legal proceeding may be amended in such manner as may appear necessary or proper in order to bring it into conformity with the provisions of this Act, and of any order or scheme made thereunder.
- (2) Any cause of action by or against any authority which exists at the date of the transfer in relation to any powers, duties, liabilities, debts or property transferred by this Act to an assessment committee or to a rating authority shall not be prejudicially affected by the passing of this Act, but may be prosecuted and enforced by or against the assessment committee or the rating authority, as the case may be, as successors of the authority from which the transfer aforesaid was made.
- (3) All contracts, deeds, bonds, agreements, and other instruments affecting any powers, duties, liabilities, debts, or property or any officers transferred by this Act and subsisting at the time of the transfer, shall be of as full force and effect against or in favour of the assessment committee or the rating authority, as the case may be, to whom the transfer was made, and may be enforced as fully and effectually as if, instead of the authority named in the instrument, the authority to whom the transfer is made had been a party thereto.

*Status: This is the original version (as it was originally enacted).*

*Provisions as to Poor Rates and County Contributions.*

*Poor rate to be made for rating area instead of for parishes.*

- 9 Where the rating authority of an urban rating area, comprising two or more parishes, at any time between the appointed day and the date on which the power to make a general rate for the area comes into operation make and levy a poor rate, they shall make a poor rate for the area instead of making separate poor rates for the parishes comprised in it:

Provided that, where by virtue of any precept or otherwise any amount is chargeable separately on any parish or part of the area, the rating authority shall levy that amount on that parish or part together with and as an additional item of the poor rate.

*Saving for enactments relating to county basis.*

- 10 All enactments in force immediately before the appointed day with respect to the preparation, confirmation, revision, and effect of the basis or standard for a county rate shall continue in force during the period beginning on the appointed day and ending on the thirty-first day of March, nineteen hundred and twenty-nine, and subject as hereinafter provided a county council shall in respect of that period apportion any contributions required by them and issue precepts on the same basis and in like manner as if this Act had not been passed :

Provided that—

- (a) precepts required to be sent to boards of guardians shall, in lieu of being so sent, be sent to rating authorities; and
- (b) contributions for general county expenses, and for special county expenses, so far as such last-mentioned expenses are chargeable on all the parishes in a rating area (whether in common with other parishes in the county or not) in proportion to the yearly value of property in the parishes, shall be apportioned to and charged on the rating area as a whole instead of being charged separately on each parish therein, and shall be paid out of the general rate levied for the rating area, or, if the contributions are required in respect of a period before the date when the power to make a general rate for the area "comes into operation, out of the poor rate levied for the area.

EIGHTH SCHEDULE

Section 69.

ENACTMENTS REPEALED.

Session and Chapter.	Short Title.	Extent of Repeal.
43 Eliz. c. 2	The Poor Relief Act, 1601.	Section one so far as it relates to the appointment of overseers ; in section eight the words " the noyacion of overseers"; section nine.
14 Car. 2. c. 12	The Poor Relief Act, 1662.	Section twenty-one so far as it relates to the appointment of overseers.

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Session and Chapter.	Short Title.	Extent of Repeal.
17 Geo. 2. c. 3	The Poor Rate Act, 1743.	The whole Act.
17 Geo. 2. c. 38	The Poor Relief Act, 1743.	Section throe.
54 Geo. 3. c. 91	The Poor Law (Overseers) Act, 1814.	The whole Act.
54 Geo. 3. c. 170	The Poor Relief Act, 1814.	Section eleven.
59 Geo. 3. c. 12	The Poor Relief Act, 1819.	Sections six and seven.
3 & 4 Will. 4. c. 90.	The Lighting and Watching Act, 1833.	In section thirty-three the words from "Provided" always " to the words " pay " for the purposes of this " Act "; and section thirty-four.
5 & 6 Will. 4. c. 50.	The Highway Act, 1835.	In section twenty-seven the words from "and provided "also" to the end of the section; sections twenty-eight, twenty - nine, thirty - one, thirty-two, thirty-four, thirty -six to forty.
6 & 7 Will. 4. c. 96.	The Parochial Assessments Act, 1836.	The whole Act.
3 & 4 Vict. c. 88.	The County Police Act, 1840.	Section four.
7 & 8 Vict. c. 101.	The Poor Law Amendment Act, 1844.	Sections twenty-two and sixty-two.
10 & 11 Vict. c. 34.	The Towns Improvement Clauses Act, 1847.	Sections one hundred and seventy-six and one hundred and seventy-seven.
11 & 12 Vict. c. 91.	The Poor Law Audit Act. 1848.	Sections one, two, and eleven.
11 & 12 Vict. c. 110.	The Poor Law Amendment Act, 1848.	Section seven.
12 & 13 Vict. c. 8.	The Poor Law (Overseers) Act, 1849.	The whole Act.
12 & 13 Vict. c. 103.	The Poor Law Amendment Act, 1849.	Section six.
13 & 14 Vict. c. 57.	The Vestries Act, 1850.	Sections six to nine.
13 & 14 Vict. c. 101.	The Poor Law Amendment Act, 1850.	Section seven.
15 & 16 Vict. c. 81.	The County Rates Act, 1852.	Sections four to twenty; in section twenty-six the words from " a printed list" to " within the county and "; sections twenty-seven to twenty-nine; in section thirty



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Session and Chapter.	Short Title.	Extent of Repeal.
20 Vict. c. 19	The Extra-Parochial Places Act, 1857.	- two the word " allowed " ; sections forty to forty-three. In section one the words from " and the justices " to the end of the section.
24 & 25 Vict. c. 55.	The Poor Removal Act, 1861.	Section ten.
25 & 26 Vict. c. 103.	The Union Assessment Committee Act, 1862.	The whole Act.
27 & 28 Vict. c. 39.	The Union Assessment Committee Amendment Act, 1864.	The whole Act except sections six and thirteen.
28 & 29 Vict. c. 79.	The Union Charge-ability Act, 1865.	Section twelve.
29 & 30 Vict. c. 78.	The County Rate Act, 1866.	The whole Act
29 & 30 Vict. c. 113.	The Poor Law Amendment Act, 1866.	Sections ten to twelve.
30 & 31 Vict. c. 102.	The Representation of the People Act, 1867.	Section seven.
31 & 32 Vict. c. 122.	The Poor Law Amendment Act, 1868.	Sections twenty-eight to thirty-two, and sections thirty-eight, thirty-nine and forty.
32 & 33 Vict. c. 41.	The Poor Rate Assessment and Collection Act, 1869.	Sections three to six, nine, eleven, thirteen, fourteen, sixteen and seventeen; in section eighteen the words " with " the allowance of the rate " by the justices," and section twenty.
37 & 38 Vict. c. 54.	The Rating Act, 1874	Section twelve ; and in section fifteen the definitions of " valuation list" and " assessment committee ".
38 & 39 Vict. c. 55.	The Public Health Act, 1875.	In section two hundred and ten, the words from "any " such rate " to the end of the section; section two hundred and eleven, except sub-paragraph (c) of paragraph (1) and paragraph (4) thereof; section two hundred and twelve; in section two hundred and eighteen the words " general district rate " or ";

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Session and Chapter.	Short Title.	Extent of Repeal.
39 & 40 Vict. c. 61.	The Divided Parishes and Poor Law Amendment Act, 1876.	sections two hundred and nineteen to two hundred and twenty-three and section two hundred and twenty-five except so far as those sections relate to private improvement rates; sections two hundred and thirty and two hundred and thirty-one, and section two hundred and forty-eight.  In section six the words " for " which an overseer shall be " appointed and," and the word " other."
43 & 44 Vict. c. 7.	The Union Assessment Act, 1880.	The whole Act.
45 & 46 Vict. c. 20.	The Poor Rate Assessment and Collection Act, 1869, Amendment Act, 1882.	The whole Act.
45 & 46 Vict. c. 27.	The Highway Rate Assessment and Expenditure Act, 1882.	The whole Act, except sections one, two and six.
45 & 46 Vict. c. 50	The Municipal Corporations Act, 1882.	Section one hundred and forty-four, except subsections (1) and (2); section one hundred and forty-five; subsection (1) of section one hundred and forty-six from " on receipt of " to the words " in the borough" where those words secondly occur; subsections (3), (4), (5), and (6) of section one hundred and forty-six; sections one hundred and forty-seven and one hundred and forty-eight; subsection (5) of section one hundred and ninety-seven; in subsection (2) of section one hundred and ninety-eight the words " allowed by two " justices usually acting in " and for the borough and " has been," section one hundred and ninety-nine, section two hundred and thirty-eight.

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Session and Chapter.	Short Title.	Extent of Repeal.
51 & 52 Vict. c. 41.	The Local Government Act, 1888.	Subsection (2) of section thirty, three.
52 & 53 Vict. c. 63.	The Interpretation Act, 1889.	Section five.
53 & 54 Vict. c. 17.	The Public Health (Rating of Orchards Act, 1890.	The whole Act.
54 & 55 Vict. c. 33.	The Allotments Rating Exemption Act, 1891.	The whole Act.
55 & 56 Vict. c. 53.	The Public Libraries Act, 1892.	In subsection (1) of section eighteen the words from " and " (c) where" to the end of the subsection.
56 & 57 Vict. c. 73.	The Local Government Act, 1894.	Subsection (1) and paragraph (a) of subsection (2) of section five; in subsection (1) (c) of section six paragraph (i); in paragraph (5) of section nineteen the words from " The " power and " to the words " the parish meeting and "; in subsection (1) of section thirty-three the words from " all or any of " to the words " liabilities of overseers and"; sections thirty-four and fifty; subsection (3) of section eighty-one; in rule 7 of Part I of the First Schedule the words " the appointment " of an overseer" and the words " an assistant overseer " or"; in rule (3) of Part II of the First Schedule the words " and to appoint the " overseers."
59 & 60 Vict. c. 16.	The Agricultural Rates Act, 1896.	In section five the words " and " in the basis or standard for " any county rate and in any " valuation made by the " council of a borough or any " other council for the purpose of raising the borough " or other rate "; in section nine the definition of " rate-" able value."

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Session and Chapter.	Short Title.	Extent of Repeal.
10 & 11 Geo. 5. c. 17.	The Increase of Rent and Mortgage Interest (Restrictions) Act, 1920.	Subsection (1) of section sixteen.
13 & 14 Geo. 5. c. 39.	The Agricultural Rates Act, 1923.	In subsection (2) of section six the words from " and section nine" to the end of the subsection, and the substituted definition of rateable value in Part II of the Schedule.