



Rating (Scotland) Act 1926

1926 CHAPTER 47

18 Consolidation of rates

- (1) Where by virtue of any public general or local Act the rates leviable by a rating authority are levied as consolidated rates, by whatever name called, the parish rates and the education rate shall be levied and recovered by the rating authority as part of the consolidated rates in like manner as if the expenditure to which those rates relate were expenditure subject to the control of the rating authority:

Provided that nothing in this subsection shall be construed as extending to parish and education rates any total or partial exemption from such consolidated rates in the case of any lands and heritages.

- (2) On passing a resolution to that effect, the town council of a burgh may, after fixing the amount per pound in respect of each of the rates leviable by them on the basis of rateable valuation of lands and heritages, instead of levying such separate rates, levy within the burgh consolidated rates of an amount equal to the total amount of the aforesaid separate rates which consolidated rates shall be divided between owners and occupiers in the same proportions as the total amount of the separate rates would have been divided between owners and occupiers had they been separately levied;

Provided that—

- (a) nothing herein contained shall be deemed to authorise the levying, as part of the consolidated rates, of a sum in respect of a separate rate in excess of the statutory limit applicable in the case of that rate; and
- (b) where any separate rate is leviable only within part of a burgh, the consolidated rates levied within a part of the burgh shall be in respect only of the rates leviable in that part;

and the consolidated rates shall, subject to the provisions of this Act, be recovered in like manner and under the like powers and provisions (including, without prejudice to the said generality, the power to grant remission or relief- on the ground of poverty or inability to pay and the provision relating to appeals) as the public health general assessment. The town council may at any time revoke any resolution under this subsection.