



# Rating (Scotland) Act 1926

## 1926 CHAPTER 47

### 23 Amendment of s.62 of 52 & 53 Vict. c.50

(1) The following subsection shall be substituted for subsection (4) of section sixty-two of the Local Government (Scotland) Act, 1889 (which makes provision with respect to the levying of rates), that is to say :—

“(4) The county council may relieve in whole or in part any person from payment of any rate on the ground of poverty or inability to pay, but only on application by such person; but no lands or heritages shall be exempted from assessment on the ground that they are or have been during the period of assessment unoccupied and unfurnished except in respect of the amount payable by the occupier.”

(2) Summary warrants for the recovery of rates by county councils shall, in addition and without prejudice to the other remedies competent thereunder, decern and ordain instant execution by arrestment, and subsection (5) of section sixty-two of the Local Government (Scotland) Act, 1889, shall have effect accordingly.