



Rating (Scotland) Act 1926

1926 CHAPTER 47

9 Abolition of average rate

Subsection (4) of section twenty-seven of the Local Government (Scotland) Act, 1889 (which makes provision for payment by owners of the average rate and of a rate sufficient to provide for interest and repayment of certain moneys borrowed before the passing of that Act), shall cease to have effect, and the rates leviable by county councils shall be equally divided between owners and occupiers in accordance with the provisions of subsection (2) of that section.