



Local Government (Scotland) Act 1929

1929 CHAPTER 25

PART I

LOCAL GOVERNMENT ADMINISTRATION.

Accounts, Rates and Borrowing.

15 Audit and accounts.

- (1) The provisions set out in the Third Schedule to this Act shall have effect with respect to the audit of the accounts of every county council and of every town council for the year beginning on the sixteenth day of May nineteen hundred and thirty, and for every subsequent year, and the provisions of any enactment so far as inconsistent with the provisions of the said Schedule shall not apply with respect to the accounts of any such council for those years. In the case of a council whose financial year begins on a day other than the sixteenth day of May, the foregoing provisions shall have effect with the substitution of that other day for the sixteenth day of May.
- (2) The statutory provisions with respect to accounts and budget applicable to a county council or a town council shall apply as regards all functions transferred to the council by or under this Act.
- (3) For the purposes of the making up, balancing and audit of the accounts for the year ending on the fifteenth day of May, nineteen hundred and thirty, of district boards of control, education authorities and parish councils, the statutory provisions relating to the accounts and the audit of accounts of the said boards, authorities and councils shall have effect subject to such necessary modifications as the Central Department may by order prescribe.

16 Expenditure by local authorities on public utility schemes.

- (1) A county or town council may, subject to the approval of the Secretary of State, make any payment for the purpose of any scheme of public utility, so however that the total payments so made by the council in any year shall not exceed a sum representing the

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produce of a rate of one penny per pound on the rateable valuation of the area of the council.

- (2) Nothing in the foregoing subsection shall apply to any payment made for the purpose of any scheme of public utility in pursuance of any power otherwise competent to the council.
- (3) Any payment made under this section shall be defrayed out of such rate payable by owners and occupiers in equal proportions as the council may determine.

17 Payment by county councils of travelling expenses, & c.

- (1) It shall be lawful for a county council to incur expenditure in paying allowances at rates not exceeding those set out in the Fourth Schedule to this Act in respect of travelling and other personal expenses necessarily incurred and time necessarily lost from ordinary employment by members of the council or of any committee or sub-committee thereof in attending meetings of such council, committee or sub-committee.
- (2) Any such expenditure as aforesaid incurred in respect of meetings of the council shall be defrayed in like manner as general administrative expenses of the council, and any expenditure incurred in respect of meetings of a committee or of any sub-committee shall be defrayed in like manner as expenditure on the functions for which the committee or sub-committee is appointed.
- (3) Any reference in the foregoing provisions of this section to a committee shall be deemed to include a reference to a local advisory council for the purposes of education, and subsection (7) of section three of the Education (Scotland) Act, 1908, as adapted by section thirty-two of and the Fifth Schedule to the Education (Scotland) Act, 1918, in so far as it relates to expenses or allowances in respect of attendance at meetings shall cease to have effect.

18 Rates relating to transferred functions.

- (1) Any sums required to be raised by rate for the purpose of any function transferred by or under this Act shall, notwithstanding any provision in any Act, be ascertained by reference to the expenses of the transferee authority in discharging the function throughout their area:

Provided that nothing in this subsection shall apply—

- (a) in any case with respect to which provision has been made by a local Act where the Secretary of State by order so provides; and
 - (b) in the case of a special district rate.
- (2) The expenditure on functions transferred by subsection (1) of section one of this Act from parish councils shall (so far as falling to be defrayed out of rates) be defrayed out of rates to be levied for the purpose in accordance with the provisions of this Act.
 - (3) The expenses incurred under the Lunacy Acts and the Mental Deficiency and Lunacy (Scotland) Act, 1913, by county councils and town councils of large burghs as coming in place of district boards of control and parish councils (so far as falling to be defrayed out of rates) shall be defrayed out of a rate to be levied for the purpose in accordance with the provisions of this Act and the provisions of the said Acts so far as inconsistent herewith shall cease to have effect:

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Provided that nothing in this subsection shall prevent a county or town council from recovering from the council of the area of the settlement of a lunatic or mental defective the expenses incurred by them in relation to such lunatic or mental defective.

- (4) The limit of the rate of one shilling in the pound on the public health general assessment under section one hundred and thirty-seven of the Public Health (Scotland) Act, 1897, shall cease to have effect.
- (5) The proviso to section five of the Education (Scotland) Act, 1918 (which relates to burghs or parishes in which a library rate is levied) shall cease to have effect.
- (6) All expenses of and relating to churchyards vested prior to the commencement of this Act in a parish council shall be defrayed as expenses under the Burial Grounds Acts, and the provisions of subsection (6) of section thirty of the Act of 1894 and of section thirty-two of the Church of Scotland (Property and Endowments) Act, 1925, shall cease to have effect so far as inconsistent herewith.

19 Consolidated rate.

- (1) All rates leviable by a rating authority throughout the whole area of that authority whether under the provisions of a public general Act or of a local Act shall be levied and recovered as one rate to be known as the consolidated rate of the area of such rating authority, and such consolidated rate 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) except so far as the Secretary of State by order so directs, this subsection shall not apply to water rates leviable under the provisions of any local Act, which water rates shall continue to be leviable as separate rates; and
 - (b) where statutory provision is made in the case of any lands and heritages for a total or partial exemption from any rate included in the consolidated rate, the Secretary of State may, on the application of the rating authority or of any person interested, by order, provide that in lieu of such exemption only such portion of the consolidated rate as is specified in the order shall be leviable in respect of the said lands and heritages and the statutory provision shall have effect subject to the provisions of any such order.
- (2) The total monies raised by the consolidated rate and all other revenues receivable by the rating authority shall be paid in the case of a burgh into a fund to be called " the burgh fund " and the expenditure of the town council payable out of rates for each branch of expenditure shall be defrayed out of such fund.
 - (3) Except where otherwise provided with respect to any rate, all rates shall be payable by owners and occupiers in equal proportions.
 - (4) Every demand note in respect of the consolidated rate shall, instead of showing the amount in the pound of or in respect of each separate rate, show the amount of the expenditure under each of the branches prescribed by the Secretary of State which is being defrayed out of the said rate and grants under Part III of this Act, and subsection (2) of section sixty-two of the Act of 1889 and subsection (1) of section twenty-two of the Act of 1926 (which relate to demand notes) shall have effect accordingly.

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- (5) Any enactment imposing a limit on the amount per pound of any rate to which the provisions of subsection (1) of this section apply shall be construed as if the limit imposed thereby were a limitation of the amount of the expenditure under the appropriate branch to be defrayed in any financial year out of rates and grants under Part III of this Act to a sum representing the produce of a rate of the amount specified in the enactment on the gross annual valuation of the area to which the expenditure relates.
- (6) Subsection (5) of section sixty-two of the Act of 1889 (which relates to the remedies and provisions for recovery of rates under that Act) shall apply to the consolidated rate leviable under this section by a county council.
- (7) In the case of a burgh not being a burgh to which the Burgh Police (Scotland) Act, 1892, applies, the statutory provisions applicable to the burgh relating to the collection and recovery of rates, including, without prejudice to the said generality, the provisions relating to preferences and to penalties in respect of the nonpayment of rates by a prescribed date shall, with any necessary modifications, apply to the consolidated rate leviable by the town council of the burgh under this section.

20 Amendment of 1 & 2 Geo. 5. c. 53. s. 7 (6).

Subsection (6) of section seven of the House Letting and Rating (Scotland) Act, 1911 (which relates to deduction to cover cost of collection to be allowed to owners from occupiers' assessments levied on and recovered from the owners) shall from and after the fifteenth day of May, nineteen hundred and twenty-nine, have effect subject to the following amendments :—

- (a) The words " in the city of Glasgow two pounds " ten shillings per centum; and elsewhere," and the words " except in the city of Glasgow," shall be omitted; and
- (b) The words " five pounds," shall be substituted for the words " two pounds ten shillings, " wherever they occur.

21 Contributions by burghs to county council.

- (1) Subsections (3) and (4) of section sixty of the Act of 1889 and section ten of the Act of 1926 (which relate to contributions by burghs to the county fund) shall cease to have effect, and the expenditure (to which this subsection applies) of the county council for each purpose for which any burgh is included within a county, whether under this or any other Act, shall be apportioned and allocated as between each such burgh and the landward part of the county according to the rateable valuation in the valuation roll of the respective areas so far as within the county, and the amount of the contribution apportioned and allocated to a burgh shall not be rated for by the county council on the several lands and heritages within the burgh but, except in so far as defrayed out of the common good or other revenues of the burgh, shall be paid by the town council out of such rate payable by owners and occupiers in equal proportions as the town council may determine.

The expenditure to which this subsection applies is, in the case of a large burgh, expenditure which falls to be met out of rates and grants under Part III of this Act, and in the case of a small burgh, expenditure which falls to be met out of rates.

- (2) The county council annually, and not later than the fifteenth day of July in each year, shall cause a requisition to be sent to the town council of each burgh included

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within the county for any purpose requiring them to pay the sum apportioned and allocated as aforesaid to the burgh, and the town council shall at such intervals and by such instalments as they and the county council may agree and, failing agreement, as the Secretary of State may determine, pay over to the county council the sum so requisitioned without any reduction whatever, so however that the last instalment shall be payable not later than the first day of May.

- (3) The statutory powers of a town council to borrow temporarily for their current annual expenses shall be deemed to include power to borrow for the purpose of paying any such instalments as aforesaid.
- (4) Notwithstanding anything in the Act of 1889, where a police burgh is for the purposes of any Act held not to be within the county, the town council of the burgh shall not be liable to contribute towards the expenses of the county council under that Act.

22 Contributions by burghs to police expenditure.

Notwithstanding anything in the provisions of this Act, the contribution towards expenditure for the administration of the police apportioned and allocated to any burgh which is supplied with constables by the county, shall not be paid by the town council of such burgh out of any rate to which such contribution or such expenditure would not have been chargeable if this Act had not passed.

23 Provision as to borrowing by county or town councils.

- (1) Any sums borrowed after the commencement of this Act by a county or town council under powers conferred by any enactment whether passed before or after the commencement of this Act shall be borrowed upon the security of all funds, rates and revenues of the council, and all sums borrowed before the commencement of this Act by any such council on the security of any specified rate shall be deemed to have been borrowed upon the security of all the funds, rates and revenues of the council liable in repayment of the sums outstanding:

Provided that nothing in this subsection shall be construed as preventing the borrowing of money for the purposes of the Housing (Scotland) Act, 1925, on local bonds in terms of that Act, or shall affect the common good of a burgh or the revenues thereof or any existing power to borrow on the security of such common good or revenues.

- (2) Every enactment authorising a county or town council to borrow money for the purpose of meeting any expenditure of a capital nature shall have effect as if it provided that the council shall not, without the consent of the Central Department, so borrow unless the resolution to borrow has been agreed to by two-thirds of the members of the council present and voting at the meeting at which such resolution is passed.

24 Mitigation of liability of county councils and town councils of large burghs for temporary loans raised under 11 & 12 Geo. 5. c. 64.

- (1) For the purpose of affording relief to the county councils and the town councils of large burghs to whom liabilities in respect of loans (including overdrafts) raised by parish councils under section two of the Poor Law Emergency Provisions (Scotland) Act, 1921, are transferred under this Act, the following provisions shall have effect with respect to such loans :—

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- (a) The Department of Health shall, in the case of each county and large burgh to the council of which liability for any such loan is transferred under this Act, certify the amount of the liability on account of the loan outstanding at the commencement of this Act, after deducting therefrom such amount (if any) as represents sums required by the Department to be paid by a parish council before the commencement of this Act which have not been so paid;
 - (b) Where any such loan is a loan made by the Scottish Board of Health, the sum so certified with respect to the loan shall be repaid without interest to the Department by the council liable therefor within fifteen years from the commencement of this Act either by means of an annuity equal to one-fifteenth part of the certified sum, the first instalment being payable on the fifteenth day of May, nineteen hundred and thirty-one, or by such other means as may be agreed between the Department and the council ;
 - (c) Where any such loan is a loan made by a person other than the Scottish Board of Health, the loan and the interest thereon shall continue payable by the council liable therefor at such times and by such instalments as are required by the terms of the contract of borrowing; but the Department shall pay to the council out of moneys provided by Parliament an annuity for fifteen years equivalent to the difference between the sum so certified by the Department as aforesaid with respect to the loan, and the value of the annuity which would have been payable to the Department by the council had the loan been made by the said Board, and had interest been payable thereon at the rate of five per cent.;
 - (d) If the amount which under the foregoing provisions of this section would have been payable by any council in any year in respect of sums so certified by the Department if all those sums had been on account of loans by the Scottish Board of Health and had been repayable by means of an annuity equal to one-fifteenth part of the certified sums exceeds the amount which would be produced by a rate of sevenpence and one-fifth of a penny in the pound levied on the reduced rateable value (within the meaning of Part III of this Act) of the county or large burgh, such adjustments shall be made between the Department and the council as will secure that the amount of the excess is not required to be defrayed by the council.
- (2) The foregoing provisions of this section shall not apply to any such loan raised by a parish council after the twelfth day of November, nineteen hundred and twenty-eight, and in such case the council to whom liability for the loan is transferred shall make the payments due in respect of capital of and interest on the loan in accordance with the terms of the contract of borrowing.
 - (3) Where a parish is not wholly comprised within one county or large burgh, the liability of the parish council for any such loan as aforesaid shall be apportioned between the several counties and large burghs in proportion to the unreduced rateable value (within the meaning of Part III of this Act) of the parts of the parish comprised therein, and the foregoing provisions of this section shall apply as if the part of a loan apportioned to any county or large burgh were a loan the liability for which was transferred to the council thereof.