



Local Government (Scotland) Act 1929

1929 CHAPTER 25

PART III

EXCHEQUER GRANTS AND OTHER FINANCIAL PROVISIONS.

Grants to Small Burghs, &c.

58 General Exchequer Grants to small burghs, &c.

- (1) The sum to be set aside out of the county apportionment for payments to the councils of small burghs and to the county council for behoof of the landward area shall be such sum as is required to provide for each such burgh within the county, and for the landward area a sum calculated for each fixed grant period in accordance with the rules set out in Part IV of the Seventh Schedule to this Act upon the basis of the estimated population of the burgh or landward area, as the case may be, together with such sums as are under the section of this Act next following required to be so set aside.
- (2) There shall be paid in respect of each year to the council of a small burgh and to the county council for behoof of the landward area the sums so set aside in respect of the burgh or landward area, and the sum so payable to the council of the burgh shall be called the General Exchequer Grant of that council, and the sum so payable to the county council for behoof of the landward area shall be called the Landward General Exchequer Grant.

59 Compensation for losses on account of special rates.

- (1) Where in the standard year a special rate is levied in any area within a county, the loss on account of that rate shall be ascertained in accordance with the rules set out in Part I of the Seventh Schedule to this Act, and—
 - (a) the sum to be set aside out of the county apportionment in respect of the landward area and payable to the county council for behoof of the landward area shall in respect of each year during the first four fixed grant periods be increased by a sum equal to the appropriate percentage of the loss on account

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of the special rate incurred by the area within which the special rate is leviable; and

- (b) there shall be allocated, to the landward area by the county council out of the General and Additional Exchequer Grants payable to that council in each year during the first and second fixed grant periods a sum equal to twenty-five per cent. of that loss, and thereafter such sum as the county council may determine.

- (2) Any sum paid or allocated under this section shall be applied by the county council to such purposes and in such manner as may be prescribed.

60 Supplementary Exchequer Grants to counties.

- (1) For the purpose of adjusting as between separately rated areas in any county any decreases and increases in the poundage of rates (other than special rates) due to the operation of Part I (except section seven) and Parts II and III of this Act during the period of nineteen years beginning on the sixteenth day of May, nineteen hundred and thirty, the following provisions shall have effect during that period—
 - (a) there shall be ascertained in accordance with the rules set out in the Eighth Schedule to this Act as respects every separately rated area in the county whether the operation of Part I (except section seven) and Parts II and III of this Act would, apart from this section, result in a gain or loss to the area and the amount of the gain or loss;
 - (b) in the case of each such area as respects which a loss is disclosed the amount which would otherwise be raised by rates in that area shall be reduced by crediting to the area the following amounts, that is to say, for the year beginning on the said sixteenth day of May and each of the four following years an amount equal to the full amount of the loss and for each of the next succeeding fourteen years an amount less than the amount so added in the preceding year by a sum equal to one-fifteenth of the amount added for the year beginning on the said sixteenth day of May;
 - (c) the deficiency in the revenue resulting in any year to the county council by reason of the provisions of the last foregoing paragraph shall be met—
 - (i) as to one moiety thereof, by payments out of moneys provided by Parliament;
 - (ii) as to the other moiety thereof, by debiting to each area as respects which a gain is disclosed an amount proportionate to the amount of that gain and by increasing by the amount so debited the amount which would otherwise be raised by rates in that area;
 - (d) the Secretary of State shall make regulations for carrying into full effect the provisions of this section in such manner as to effect the objects thereof.
- (2) The sums payable out of moneys provided by Parliament under this section in respect of any year shall be called the " Supplementary Exchequer Grant " of the county council.