



# Local Government (Scotland) Act 1947

1947 CHAPTER 43 10 and 11 Geo 6

## PART XI

### LEVY AND COLLECTION OF RATES BY RATING AUTHORITIES AND REQUISITIONS FOR PAYMENT BY OTHER LOCAL AUTHORITIES

#### *Assessment Roll*

#### [<sup>F1</sup>233 **Assessment Roll.**

- (1) Every rating authority shall make up and maintain in such form as may be convenient a roll called “the assessment roll” containing such information as the authority require for the purpose of collecting every rate levied by the authority:

Provided that the Secretary of State may by regulations made under section 111 of the <sup>M1</sup> Local Government (Scotland) Act 1973 prescribe information which the assessment roll shall contain if at any time he considers this necessary.

- (2) The assessment roll shall at all reasonable times be open to inspection by any person interested in or liable to pay any rate to which the roll relates, and any such person may take extracts therefrom without payment of any fee.
- (3) The rating authority may, at any time before the expiration of one year after the end of the year in respect of which any rate is levied, amend the assessment roll by inserting therein the name of any person who ought to have been entered therein as liable in the rate or who since the making up of the roll has become so liable, or by striking out the name of any person who according to a written certificate by the assessor under the Valuation Acts ought not to have been so entered, or by correcting the amount of any value or rate which may have been inaccurately entered, and any such amendment shall not vitiate the rate or render it less operative.
- (4) The production of the assessment roll shall be received as sufficient evidence of the making and validity of the rates therein mentioned.]

*Changes to legislation: There are currently no known outstanding effects for the Local Government (Scotland) Act 1947, Cross Heading: Assessment Roll. (See end of Document for details)*

**Textual Amendments**

**F1** S. 233 substituted by [Local Government \(Scotland\) Act 1975 \(c. 30\), s. 11](#)

**Marginal Citations**

**M1** 1973 c. 65.

**234** ..... **F2**

**Textual Amendments**

**F2** S. 221, 223, 228, 229, 234, 258–269, 270(2)(3), 271–296 repealed by [Local Government \(Scotland\) Act 1975 \(c. 30\), Sch. 7](#)

**235 Rating authority may require owner to furnish statement of lets.**

- (1) . . . <sup>F3</sup>, a rating authority may require an owner of lands and heritages within the area of the authority to furnish a written statement of the periods for which the lands and heritages are let to the respective tenants or occupiers thereof . . . <sup>F4</sup>, which statement the owner shall be bound to furnish within seven days of being required in writing so to do.
- (2) Any owner of lands and heritages who fails without reasonable excuse to furnish such statement within the period aforesaid shall be liable on summary conviction to a penalty not exceeding [<sup>F5</sup>level 3 on the standard scale], and any such owner who furnishes or causes to be furnished any false statement as to the period of let . . . <sup>F4</sup> knowing the same to be false shall be liable on summary conviction to a penalty of [<sup>F6</sup>level 3 on the standard scale]

**Textual Amendments**

**F3** Words repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\), Sch. 29](#)

**F4** Words repealed by [Local Government \(Scotland\) Act 1975 \(c. 30\), Sch. 6 Pt. II para. 12, Sch. 7](#)

**F5** Words substituted by virtue of [Criminal Procedure \(Scotland\) Act 1975 \(c. 21, SIF 39:1\), ss. 289F, 289G](#)

**F6** Words substituted by virtue of [Criminal Procedure \(Scotland\) Act 1975 \(c. 21, SIF 39:1\), ss. 289F, 289G](#)

**236 Fractions of a penny of rates.**

In calculating and collecting the amount payable by a ratepayer in respect of rates levied by a rating authority, any fractional part of a [<sup>F7</sup>new penny] less than one [<sup>F7</sup>new halfpenny] shall not be reckoned as part of the amount of such rates, and any fractional part of a [<sup>F7</sup>new penny] amounting to or exceeding a [<sup>F7</sup>new halfpenny] shall be reckoned in the amount of such rates as one [<sup>F7</sup>new penny].

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**Changes to legislation:** There are currently no known outstanding effects for the Local Government  
(Scotland) Act 1947, Cross Heading: Assessment Roll. (See end of Document for details)

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**Textual Amendments**

**F7** Words substituted by [Decimal Currency Act 1969 \(c. 19\)](#), [Sch. 2 para. 11](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Local Government (Scotland) Act 1947,  
Cross Heading: Assessment Roll.