

SCHEDULES.

SEVENTH SCHEDULE

TRANSITIONAL PROVISIONS.

Transfer of Property and Liabilities.

Property, liabilities, &c., of existing assessment committees.

- 1 (1) Subject to the provisions of this Act, any property and liabilities held or incurred by a board of guardians on behalf of any assessment committee appointed by them shall on the appointed day by virtue of this paragraph be transferred to, vest in and attach to the assessment committee for the assessment area comprising the poor law union for which the guardians act, or, if the assessment area does not comprise the whole of the poor law union, to the assessment committees appointed for the assessment areas into which the poor law union extends.
- (2) Where by this paragraph any property or liabilities are transferred to more than one assessment committee, section sixty-eight of the Local Government Act, 1894 (which relates to the adjustment of property and liabilities), shall apply.
- (3) Nothing in this paragraph shall transfer to an assessment committee any liability in respect of moneys borrowed by a board of guardians for the purpose of defraying the cost of a valuation of rateable hereditaments.

Custody of books and documents.

- 2 (1) All valuation lists, rate books or other books of account, or documents relating to the making, levying or collection of rates, which at the appointed day are in the custody of the vestry clerk or of the overseers of a parish or any other authority whose rating powers and duties are by this Act transferred to rating authorities shall be under the control of the rating authority of the rating area comprising that parish, and subject to the right of the overseers or any parochial officer to the custody of such books or documents for the purpose of the making up and audit of accounts, shall be deposited in such custody as the rating authority may direct.
- (2) All books and documents which at the appointed day are in the custody of the vestry clerk or overseers of a parish shall, if they contain entries wholly or partly relating to the affairs of the church or to ecclesiastical charities, and are not books or documents directed by law to be kept with the public books, writings, and papers of the parish, be deposited in such custody as the parochial church council may direct, and, subject as aforesaid and to the provisions of this Schedule relating to books or documents relating to the making, collection, or levying of rates, all public books, writings, and papers of the parish (including all documents directed by law to be kept with such books, writings, and papers), which at the appointed day are in the custody of the vestry clerk or overseers shall be deposited in such custody as may be directed, in the case of a rural parish, by the parish council, or, if the parish is not under a parish

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council, by the parish meeting, and in the case of any other parish by the rating authority.

- (3) The assessment committee shall be entitled to the possession and control of any valuation lists, notices of objection, minute books and other books or documents wholly relating to business of the assessment committee appointed by the board of guardians, which at the appointed day are in the possession or under the control of the assessment committee of the guardians :

Provided that, where a poor law union is not wholly comprised within one assessment area, any such book or document, which does not wholly relate to a parish or parishes within one assessment area, shall be transferred by the assessment committee of the guardians to the assessment committee for that assessment area which contains according to the returns of the census of nineteen hundred and twenty-one the largest proportion of the total population of that poor law union, but the assessment committee for an assessment area which comprises any part of such poor law union shall have a right of inspecting any book or document transferred to the assessment committee for any assessment area comprising any part of that union, and of making copies of, or extracts therefrom, free of charge,

- (4) Nothing in this paragraph shall affect the right of any ratepayer or other person to inspect or to make copies of, or extracts from, any book or document transferred or deposited thereunder.

Transfer of property.

3 Where any property is transferred by or in pursuance of this Act from one authority to another authority—

- (1) Such property shall be held by the authority to whom it is transferred, subject to all debts and liabilities affecting the same; and
- (2) The latter authority shall hold the same for the estate, interest, and purposes, and subject to the covenants, conditions, and restrictions for and subject to which the property would have been held if this Act had not passed, so far as the same are not modified by or in pursuance of this Act.

Transfer and application of balances.

4 (1) Any balance at the appointed day in the hands of overseers shall forthwith be paid to the rating authority of the area, and any balance at the appointed day due to overseers shall be paid to those overseers by the rating authority of the rating area.

- (2) The foregoing provisions of this paragraph shall extend to any balance which is at the appointed day in the hands of or due to any assistant overseer or other parish officer, as if such balance were in the hands of or due to overseers.

- (3) Any balance at the appointed day standing in the accounts of—
- (a) a board of guardians to the credit or debit of a parish within the poor law union; or
- (b) a rural district council in respect of general expenses to the credit or debit of any parish within the rural district;

shall in those accounts be carried to the credit or debit of the common fund of the union or of the general rate fund of the district, as the case may be, in which the parish is comprised.

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- (4) Nothing in this Act shall affect the application of any balance to the credit or debit of any parish in respect of special expenses.

Adjustment of parochial balances, liabilities, &c.

- 5 (1) Before the expiration of a period of three years from the appointed day, or of such further period as the Minister may by order direct, such adjustments shall be made by rating authorities in making the rates leviable under this Act, and by guardians in issuing precepts to rating authorities, as are necessary for securing that, as far as practicable, each rating area and each parish therein shall have the advantage of any credit balance or recoverable sum of which account has under this paragraph to be taken, and shall make good any debit balance or undischarged liability of which account has under this paragraph to be taken.
- (2) For the purpose of any such adjustment, the rate in the pound of the rate otherwise leviable by the rating authority in any parish within the rating area, or the precept otherwise issuable by guardians in respect of any rating area, shall be increased or decreased by the rating authority or guardians, as the case may require.
- (3) The sums of which account shall be taken in adjustments under this paragraph shall be certified to the rating authority and to the guardians by the district auditor for the audit district comprising the rating area, and the certificate of the district auditor shall be given as soon as practicable after the appointed day and shall, subject as hereinafter provided, be final and conclusive :

Provided that any such auditor may, if he thinks fit, give an interim or provisional certificate, and may amend any final certificate given by him so far as appears to him necessary for the purpose of correcting any errors.

- (4) For the purpose of this paragraph, account shall be taken by the district auditor of the respective rights of all the authorities concerned, and in particular of—
- (a) the balances transferred to or payable under this Act by the rating authority in respect of parishes within the rating area;
 - (b) the parochial balances in the accounts of the guardians or rural district council which in pursuance of this Act have been carried to the credit or debit of the common fund of the union or of the general rate fund of the district;
 - (c) any recoverable arrears of rates or other income due to the overseers of a parish, and any sum certified by the district auditor to be due from any person at the audit of the accounts of the overseers of a parish;
 - (d) any undischarged liability of the overseers of a parish, accruing before the appointed day and by this Act transferred to the rating authority; and
 - (e) any unsatisfied precepts.
- (5) It shall be the duty of every authority from whom powers, duties, and liabilities are transferred by this Act to liquidate, so far as practicable, before the appointed day all debts and liabilities of the authority incurred in the execution of the transferred powers and duties and accruing on or before that day, and in default of a compliance with this requirement any sum paid by an assessment committee or rating authority, in respect of any such debt or liability as aforesaid shall be charged to the area to which that payment would have been chargeable if this Act had not passed, subject, however, to an adjustment under paragraph (1) of this schedule where the area of the authority in default extends into more than one assessment area.

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Arrears of rates, precepts, accounts, and proceedings.

- 6 (1) All sums due on the appointed day in respect of rates made before the appointed day shall be collected and recovered by the rating authority of the rating area, and all precepts for contributions issued before the appointed day and not discharged before that day shall be payable by the rating authority.
- (2) The accounts of all receipts and expenditure before the appointed day shall be audited, and disallowances, surcharges, and penalties recovered and enforced, and other consequential proceedings had, in like manner as nearly as may be as if this Act had not passed, but as soon as practicable after the appointed day, and every authority, committee, or officer whose duty it is to make up any accounts, or to account for any portion of the receipts or expenditure in any account shall, until the audit is completed, be deemed for the purpose of such audit to continue in office, and be bound to perform the same duties and render the same accounts and be subject to the same liabilities as before the appointed day :

Provided that any sum certified to be due from any person by the district auditor at the audit of the accounts of the overseers of a parish shall be paid by that person to the rating authority.

Saving for existing securities.

- 7 (1) Nothing in or done under this Act shall prejudicially affect any mortgage or other security which operates as a charge on any rate or rate fund abolished by this Act, or the powers of any person entitled under any such mortgage or security to enforce the same as if this Act had not passed.
- (2) Any such mortgage or other security shall have effect as if the general rate or special rate, and the general rate fund or special rate fund, under this Act were substituted for the rate and rate fund referred to in the security, and where, for the purpose of enforcing the security, it is necessary to continue the exercise of a power which would have existed but for this Act, the power may continue to be exercised as if this Act had not passed.

Saving for pending contracts, legal proceedings, &c.

- 8 (1) All proceedings, legal and other, begun before the appointed day, may be carried on in like manner, as nearly as may be, as if this Act had not passed, and any such legal proceeding may be amended in such manner as may appear necessary or proper in order to bring it into conformity with the provisions of this Act, and of any order or scheme made thereunder.
- (2) Any cause of action by or against any authority which exists at the date of the transfer in relation to any powers, duties, liabilities, debts or property transferred by this Act to an assessment committee or to a rating authority shall not be prejudicially affected by the passing of this Act, but may be prosecuted and enforced by or against the assessment committee or the rating authority, as the case may be, as successors of the authority from which the transfer aforesaid was made.
- (3) All contracts, deeds, bonds, agreements, and other instruments affecting any powers, duties, liabilities, debts, or property or any officers transferred by this Act and subsisting at the time of the transfer, shall be of as full force and effect against or in favour of the assessment committee or the rating authority, as the case may be, to whom the transfer was made, and may be enforced as fully and effectually as if,

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instead of the authority named in the instrument, the authority to whom the transfer is made had been a party thereto.