



Local Government (Scotland) Act 1947

1947 CHAPTER 43

PART XI

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

Assessment Roll.

233 Assessment roll.

- (1) Every rating authority shall for the purpose of collecting any rate levied by the authority cause to be made up a roll called the " assessment roll " showing the persons liable in the rate, the lands and heritages in respect of which the rate is payable by each such person, the rateable value of the lands and heritages and also the gross annual value thereof where it differs from the rateable value, in the case of each such person, and the amount payable by that person.
- (2) The assessment roll may be made to apply to more than one rate.
- (3) The assessment roll shall at all reasonable times during the period between the date on which the roll has been made up and the date appointed for the payment of the rate be open to inspection by any person interested in or liable to pay the rate to which the roll relates and by any officer of Inland Revenue, and any such person or officer may take extracts therefrom without payment of any fee, and any collector or other officer of the authority having custody of the roll who without reasonable cause refuses to allow such inspection to be made or extracts to be taken shall for every such offence be liable on summary conviction to a penalty not exceeding five pounds.
- (4) The rating authority shall have power at any time before the expiration of one year after the end of the year in respect of which the rate is levied to 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 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.

- (5) The production of the assessment roll shall alone and without any other evidence whatsoever be received as prima facie evidence of the making and validity of the rates therein mentioned.

234 Valuation roll to be made available for preparation of assessment roll.

The assessor under the Valuation Acts or other person for the time being in the actual possession of the valuation roll for the area to which any rate levied by a rating authority relates shall, for the purpose of enabling the assessment roll to be made up from the valuation roll and without making any charge, exhibit or give access to the valuation roll to the rating authority and the officers thereof.

For the purposes of this section the expression " valuation roll " includes a supplementary valuation roll made up under section sixty of the Burgh Police (Scotland) Act, 1903, or under any local Act.

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

- (1) Without prejudice to the provisions of subsections (4) and (5) of section seven of the House Letting and Rating (Scotland) Act, 1911, 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 and of the rents for which the same are let, 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 ten pounds, and any such owner who furnishes or causes to be furnished any false statement as to the period of let or the rent for any of the said lands and heritages knowing the same to be false shall be liable on summary conviction to a penalty of twenty pounds.

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 penny less than one halfpenny shall not be reckoned as part of the amount of such rates, and any fractional part of a penny amounting to or exceeding a halfpenny shall be reckoned in the amount of such rates as one penny.