



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.

Demand Note.

237 Demand note for rates.

- (1) Every rating authority shall as soon as practicable cause to be issued demand notes for payment of rates payable to the authority to every person liable in payment thereof.
- (2) Every such demand note (other than a demand note issued in respect only of a second or later instalment of rates) shall contain information with respect to the following matters, that is to say—
 - (a) the situation of the lands and heritages in respect of which the demand note is issued and such description thereof as is reasonably necessary for the purpose of identification; and
 - (b) the rateable value of the lands and heritages and also the gross annual value thereof where it differs from the rateable value; and
 - (c) the date on which the rates are payable; and
 - (d) the period in respect of which the rates are levied; and
 - (e) the amount per pound in the case of each of the rates; and
 - (f) in the case of the county rate or the burgh rate, the amount of the expenditure under each of the branches prescribed by the Secretary of State which is being defrayed out of that rate and grants under Part III of the Local Government (Scotland) Act, 1929, showing separately the expenditure of the rating authority and the expenditure of any other authority issuing a requisition to the rating authority; and
 - (g) the manner in which and the time within which appeals may be made against the rates.

Status: *This is the original version (as it was originally enacted).*

- (3) The Secretary of State may prescribe the form of demand note for rates.
- (4) So far as practicable every rating authority shall include in one demand note all the rates levied by the authority in respect of the same lands and heritages and payable by the person named in the demand note.