



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.

Exemptions from Payment of Rates.

243 Occupiers' rates not to be levied in respect of unlet and unoccupied subjects.

- (1) Save as otherwise provided in a local Act, the occupiers portion of any rate levied by the rating authority shall not be payable in respect of lands and heritages if the lands and heritages are unlet, unoccupied and unfurnished throughout the whole of the year from Whitsunday to Whitsunday corresponding to or as nearly as may be to the period for which the rate is levied or, in the case of lands and heritages included in a supplementary valuation roll, throughout the whole of the period mentioned in subsection (3) of section two hundred and twenty-nine of this Act.
- (2) Where lands and heritages are unlet, unoccupied and unfurnished for a continuous period of not less than three months in a year from Whitsunday to Whitsunday corresponding to or as nearly as may be to the financial year, the rating authority may if they think fit grant a remission of the occupiers' rates in respect of such lands and heritages for that year to an extent corresponding to the proportion which the period during which the lands and heritages are unlet, unoccupied and unfurnished bears to the whole year.

244 Remission of rates on account of poverty.

Every rating authority may, on the application of any person liable in payment of any rate levied by the authority, relieve in whole or in part that person from payment of the rate on the ground of poverty or inability to pay.

245 Town council of burgh may exempt from rates for definite period lands newly included within burgh boundary.

It shall be lawful for the town council of a burgh, on passing a resolution to that effect at a meeting of the council after one month's previous notice of the resolution has been given, to grant a total or partial exemption for a definite period (not exceeding ten years) from any rates payable to the council in respect of lands and heritages on the ground that such lands and heritages have recently been or are about to be included within the boundaries of the burgh under this Act or under any enactment repealed by this Act.