



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.

General Provisions as to Rates.

220 Rates to be levied for financial year of rating authority.

Subject to the provisions of any local Act, every rate levied by a rating authority shall be levied for the financial year of the authority, and for this purpose the valuation roll for the year commencing on the sixteenth day of May and ending on the fifteenth day of May in the year immediately following shall be applicable to the financial year corresponding thereto or as nearly as may be thereto as if the rate were levied for the year for which the valuation roll is made up.

221 Rates to be levied on lands and heritages according to rateable value in valuation roll.

Subject to the provisions of this Act or any other enactment relating to total or partial exemption from any rate, and subject also to the provisions of this Part of this Act relating to rates in respect of lands and heritages included in a supplementary valuation roll, every rate levied by a rating authority shall be levied in respect of all lands and heritages within the area to which the rate relates according to the rateable value of the lands and heritages as appearing in the valuation roll for the year corresponding to or as nearly as may be to the year for which the rate is levied.

222 Incidence of rates between owners and occupiers.

Save as otherwise provided with respect to any rate in this Act or any other enactment, every rate levied shall be payable by owners and occupiers in equal proportions.

*Status: This is the original version (as it was originally enacted). This
item of legislation is currently only available in its original format.*

223 Uniform rates.

Save as otherwise provided in this Act or any other enactment, every rate levied upon owners of lands and heritages within the area to which the rate relates shall be at a uniform amount per pound, and every rate levied upon occupiers of lands and heritages within the area to which the rate relates shall be at a uniform amount per pound:

Provided that where in any burgh under any enactment in force on the fifteenth day of May eighteen hundred and ninety-three a rate of a higher amount per pound was then in use to be levied in respect of lands and heritages above a certain fixed rent or gross annual value than in respect of other lands and heritages, such enactment shall continue to have effect, but that only so long as the town council think proper.