



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.

Rating Authorities and Requisitioning Authorities and General Duties.

209 Rating authorities.

The local authority for the purpose of levying rates to meet expenditure on the functions of the authority or of any other local authority under any public general Act shall be—

- (a) in the case of the landward area of a county, the county council; and
- (b) in the case of a burgh, the town council thereof;

and the county council and town council as regards the respective areas aforesaid are in this Part of this Act referred to as "rating authorities."

210 Requisitioning authorities.

A local authority, not being the rating authority for the area, exercising any function under any public general Act within that area shall not levy rates within that area to meet expenditure on any such function but shall issue to the rating authority of that area a requisition for payment and shall receive payment from that authority in accordance with the provisions of this Part of this Act. Such an authority issuing a requisition is in this Part of this Act referred to as a "requisitioning authority."

211 Expenses of local authority under public general Acts to be defrayed out of rates or sums requisitioned.

The expenses of a local authority in exercising functions under any public general Act, so far as not met otherwise, shall if and so far as the authority are a rating authority, be defrayed out of rates levied under this Part of this Act, and if and so far as the

authority are a requisitioning authority, be defrayed out of sums requisitioned under this Part of this Act:

Provided that in the case of functions relating to public utility undertakings this section shall apply so far only as any enactment or statutory order relating to such undertakings so provides.

212 Duty of local authority to levy sufficient rates or issue sufficient requisition.

- (1) It shall be the duty of every rating authority to levy such rates as will provide sufficient funds to meet such part of the total estimated expenditure to be incurred by the authority during the financial year in respect of which the rate is levied (after taking account of any balance or estimated balance at the end of the last financial year) as is to be met out of moneys raised by rates (including in that expenditure any sums payable to any other local authority under requisitions issued by that authority), together with such additional amount as is in the opinion of the rating authority required to cover expenditure previously incurred or to meet contingencies so far as the same fall to be met out of rates.
- (2) It shall be the duty of every requisitioning authority to issue to the rating authority a requisition for payment of such sum as will provide sufficient funds to meet such part of the total estimated expenditure to be incurred by the requisitioning authority during the financial year in respect of which the requisition is issued (after taking account of any balance or estimated balance at the end of the last financial year) as is to be met out of moneys raised by rates levied by the rating authority and out of grants payable to the rating authority under Part III of the Local Government (Scotland) Act, 1929, so far as such grants, if any, are properly applicable to such expenditure, together with such additional amount as is in the opinion of the requisitioning authority required to cover expenditure previously incurred or to meet contingencies so far as the same fall to be met out of rates and out of such grants.
- (3) In levying a rate or issuing a requisition for the purposes of this section, account shall be taken only of expenditure to which such rate or the sum in such requisition is properly applicable, and in taking account of any balance or any expenditure previously incurred for the purposes of this section, due regard shall be had to the incidence of the rate to which such balance or expenditure properly relates.

213 Sums to be raised by rates to be ascertained by reference to expenditure on functions within area to which functions relate.

Such sums as are required to be raised by rates, whether by the local authority incurring the expenditure or by some other local authority on the requisition of that authority, for the purpose of defraying expenditure on a function of the authority shall be ascertained by reference to the expenditure of the authority in discharging the function throughout the area to which the function relates.

Requisitions.

214 Requisitions by county council to town councils of burghs.

- (1) For the purpose of ascertaining the sums payable by the town councils of burghs within a county in respect of the expenditure by the county council on functions for which the burghs are included within the county and securing payment of such sums, the

provisions of this section shall have effect subject to the provisions of section two hundred and eighteen of this Act.

- (2) The expenditure of a county council for each purpose for which a burgh is included within the county after taking account of all sums due to be received by the county council in respect thereof (other than sums raised by rate or by requisition) shall be apportioned and allocated as between each burgh and the landward area of the county according to the rateable valuation in the valuation roll of the respective areas.
- (3) In ascertaining the expenditure to be apportioned in the case of a large burgh, no account shall be taken of any grants payable to the county council under Part. III of the Local Government (Scotland) Act, 1929, but in ascertaining the expenditure to be apportioned in the case of a small burgh account shall be taken of such grants so far as those grants are properly applicable to such expenditure.
- (4) The county council shall annually and not later than the fifteenth day of July in each year cause a requisition in respect of the financial year then current to be sent to the town council of each burgh within the county requiring them to pay the sum apportioned and allocated to the burgh as aforesaid, subject to any adjustment required by subsection (6) of this section, and the town council shall, at such intervals and by such instalments as they and the county council agree and failing agreement as the Secretary of State may determine, pay over to the county council the sum so requisitioned without any deduction whatever, so however that the last instalment shall be payable not later than the first day of May first occurring after the date of the requisition.
- (5) The contribution payable in respect of a burgh ascertained as aforesaid shall, except in so far as provided out of the common good or other revenues of the burgh including grants under Part III of the said Act of 1929, be defrayed by the town council as part of such branch or branches of expenditure as the council determine, being a branch or branches of expenditure defrayed out of the burgh rate so far as payable by owners and occupiers in equal proportions:

Provided that such contribution so far as relating to the expenditure of the county council on police shall, where the same was, in accordance with the provisions of section twenty-two of the said Act of 1929, payable out of a rate payable by occupiers only, be defrayed as part of such branch or branches of expenditure as the council determine, being a branch or branches of expenditure defrayed out of the burgh rate so far as payable by occupiers only.
- (6) A county council in making a requisition for a financial year shall take account of any adjustment that may be required with respect to the requisition for the immediately preceding financial year.
- (7) A requisition for the purposes of this section shall be in such form as may be prescribed.

215 Requisition by district council to county council.

- (1) For the purpose of defraying the expenses of a district council on the functions vested in the council by this Act or any other enactment or any statutory order so far as not met otherwise, the council shall annually and not later than the first day of July in each year cause a requisition to be sent to the county council requiring that council to pay to the district council the sum specified in the requisition, so however that the county council shall not in any year be required to pay over to the district council any sum

in excess of the produce of the maximum amount per pound of the district council rate according to the limit imposed by section two hundred and twenty-six of this Act together with any grant under Part III of the Local Government (Scotland) Act, 1929, that may be properly applicable and after account has been taken of any balance in the hands of the county council in respect of the district council rate levied in a previous year or any overpayment to the district council in a previous year.

- (2) Subject to the provisions of the preceding subsection, the county council shall, from time to time as they collect the rate and at such intervals as they and the district council agree and failing agreement as the Secretary of State may determine, pay over to the district council the sum requisitioned as aforesaid without any deduction whatever, so however that the last instalment shall be payable not later than the first day of May first occurring after the date of the requisition.

216 Requisitions by joint committees and joint boards.

Every joint committee or joint board the expenses of which are defrayed in whole or in part by the local authorities concerned shall, notwithstanding anything in any enactment, order or agreement, as early in the financial year as may be agreed upon between the authorities concerned and in any case not later than the first day of July, cause a requisition to be sent to each of the authorities concerned requiring the authority to pay to the joint committee or joint board the sum specified in the requisition, being the authority's proportion of the expenses of the joint committee or joint board; and the authority shall, at such intervals and by such instalments as the authorities concerned agree and, failing agreement, as the Secretary of State may determine, pay over to the joint committee or joint board the sum so requisitioned, so far as payable by the authority, without any deduction whatever, so however that the last instalment shall be payable not later than the first day of May in the year first occurring after the date of the requisition, and any provisions contained in any enactment or statutory order inconsistent with this subsection shall cease to have effect.

217 Certification of valuation for apportionment of expenditure for rating purposes.

- (1) For the purpose of enabling a county council to apportion and allocate expenditure under section two hundred and fourteen of this Act, the town clerk of every large burgh within the county shall as soon as the valuation roll of the burgh has been authenticated under the Valuation Acts, furnish free of charge to the county clerk a certificate of the rateable valuation of the burgh.
- (2) For the purpose of enabling any local authority or any joint committee or joint board or other authority to apportion and allocate expenditure under the provisions of any enactment, agreement, order or otherwise among two or more local authorities according to the rateable valuation or the gross annual valuation of the respective areas of the authorities, the clerk of the local authority responsible for the making up of the valuation roll relating to the areas of the said local authorities or any part thereof shall on request and free of charge furnish to the clerk of any such local authority or joint committee or joint board or other authority concerned a certificate of the rateable valuation or the gross annual valuation, as the case may be, of each of the areas so far as included in the valuation roll.

218 Apportionment of expenditure for rating purposes to be on basis of valuation roll for previous year.

- (1) For the purpose of allocating and apportioning expenditure in respect of a year under section two hundred and fourteen of this Act according to the rateable valuation in the valuation roll of each of the areas of the local authorities concerned, the valuation roll shall be the valuation roll for the year corresponding to or as nearly as may be to the preceding financial year of the rating authorities, with such adjustments on the basis of the valuation roll for that year as may be necessary to take account of any alteration in the boundaries of the area of any of the authorities concerned to which effect has been given or is being given in the valuation roll for the year current.

For the purposes of this subsection the valuation roll shall not include a supplementary valuation roll made up under section sixty of the Burgh Police (Scotland) Act, 1903, or the corresponding provision of any local Act.

- (2) The provisions of the foregoing subsection shall, subject to any necessary modifications, apply with respect to the apportionment under any other enactment or any statutory order or any agreement of annual expenditure between two or more local authorities according to the rateable valuations or the gross annual valuations of the areas of the local authorities in the valuation roll, unless such enactment, order or agreement specifically provides otherwise.

219 Provisions for securing payment of sums in requisition.

- (1) Where in pursuance of a requisition issued after the commencement of this Act by a local authority or a joint committee or a joint board, whether under this Act or any other enactment or any statutory order, an amount is payable by a rating authority to the authority, committee or board issuing the requisition and the Secretary of State is satisfied, on an application by the authority, committee or board issuing the requisition made after twenty-one days notice to the rating authority and after giving the rating authority an opportunity to submit to him representations, that the rating authority have refused or have through wilful neglect or wilful default failed to raise that amount by rate, or that having raised the amount by rate the rating authority have refused or have through wilful neglect or wilful default failed to pay the amount due under the requisition, the Secretary of State may issue a certificate to that effect, and thereupon the authority, committee or board issuing the requisition may present a petition to the Court of Session for the appointment of a judicial factor, and the Court may, if they think fit, appoint a judicial factor.
- (2) Subject to the directions of the Court, the judicial factor shall have all the powers competent to the rating authority or any officer of that authority in connection with levying rates and collecting and recovering sums due to that authority in respect of rates and any other sums whatsoever due to that authority and such other powers and duties as the Court think fit, and shall apply all moneys so collected and received by him, after payment of expenses and costs including a proper remuneration for his trouble, in satisfying the amount payable under the requisition, and shall account to the rating authority for the balance, if any, remaining after "making the said payments.
- (3) The judicial factor shall have such access to and use of the books and documents of the rating authority as he may require.
- (4) The powers of this section shall be in addition to and not in derogation of any other powers for enforcing compliance with a requisition issued to a rating authority.

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.

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.

Levy of Rates.

224 County rate and burgh rate.

(1) Every rating authority shall—

- (a) for the purpose of defraying, so far as not met other wise, all expenditure of the authority on functions (other than functions with respect to public utility undertakings) under this Act or any other enactment or any statutory order relating to the whole area of the authority (including any sum required to be raised from rates relating to the whole area of the authority to meet a requisition); and

- (b) for the purpose of defraying, so far as properly payable out of rates relating to the whole area of the authority, expenditure of the authority on functions with respect to public utility undertakings;

levy a rate which shall be known, in the case of a county council, as the county rate, and, in the case of a town council, as the burgh rate, and separate rates shall not be levied in respect of expenditure on separate functions of the rating authority or any other local authority relating to the whole area of the rating authority:

Provided that—

- (i) except so far as the Secretary of State may by order so direct or as is provided in a local Act, this subsection shall not apply with respect to expenditure falling to be defrayed out of water rates leviable under the provisions of a local Act, which water rates shall be leviable as separate rates ;
- (ii) where by any enactment passed before the sixteenth day of May, nineteen hundred and thirty, provision is made in the case of lands and heritages for a total or partial exemption from any rate then in use to be levied for the purpose of defraying such expenditure as is included in the rate under this subsection, the Secretary of State may, on the application of the rating authority or of any person interested, by order provide that in lieu of such exemption such portion only of the rate under this subsection as is specified in the order shall be leviable in respect of the said lands and heritages, and such enactment shall have effect subject to the provisions of any such order;
- (iii) where an order has been made by the Secretary of State under subsection (1) of section nineteen of the Local Government (Scotland) Act, 1929, providing that such portion only of the consolidated rate under that subsection as is specified in the order shall be leviable in respect of the lands and heritages therein mentioned, that portion only of the rate under this subsection shall be leviable in respect of the said lands and heritages; and
- (iv) where any enactment passed on or after the sixteenth day of May, nineteen hundred and thirty, provides that such portion only of the consolidated rate under subsection (1) of section nineteen of the said Act of 1929, or under any corresponding provision of a local Act as is specified in the enactment, shall be leviable in respect of the lands and heritages therein mentioned, that portion only of the rate under this subsection shall be leviable in respect of the said lands and heritages.
- (2) Such portion of the burgh rate as is levied to defray the expenditure (so far as not met otherwise) set out in the Fifth Schedule to this Act shall be payable by occupiers only, except as otherwise provided in a local Act and except where immediately before the commencement of this Act the said portion of the burgh rate was payable otherwise than by occupiers only by virtue of a resolution passed by the town council under subsection (4) of section three hundred and seventy-three of the Burgh Police (Scotland) Act, 1892, in which case the resolution shall continue to have effect for the period to which it relates, and such resolution may thereafter be renewed from time to time by the town council for a definite period, not exceeding at any one time five years, if passed by a majority of not less than two-thirds of the members of the council present and voting at a meeting specially called for the purpose.

Where immediately before the commencement of this Act a rate leviable under a local Act formed part of the consolidated rate of a burgh by virtue of an order under subsection (1) of section nineteen of the Local Government (Scotland) Act, 1929, or of a local Act, and such rate was in accordance with the provisions of the local Act payable by owners only, or by occupiers only, or by owners and occupiers

otherwise than in equal proportions, the burgh rate, so far as relating to the expenditure corresponding to that in respect of which the rate under the local Act was leviable, shall be payable, as the case may be, by owners only, or by occupiers only, or by owners and occupiers in the same proportions as in the case of the said rate.

- (3) Subject to the provisions of this section, any reference in any enactment or document passed or dated before the commencement of this Act to a rate levied to meet expenditure which under this section is to be defrayed out of the rate levied under this section shall be construed as a reference to the rate under this section so far as the same relates to such expenditure.

225 Special district rates.

- (1) For the purpose of defraying, so far as not met otherwise, the expenditure incurred in carrying out the purposes for which a special district has been formed under Part VII of this Act or under any enactment repealed by this Act, the county council shall levy a rate on all lands and heritages within the special district, which rate shall be called the special district water rate or special district sewer rate or other special district rate as the case may require:

Provided that the special district rates for purposes other than water supply and sewerage and sewage disposal shall not together exceed in any special district ninepence per pound, so however that if the produce of such rates is not sufficient to meet the expenditure for the said purposes bona fide incurred or contemplated in the district, the rates may be increased to such extent as may be approved by the Secretary of State.

- (2) Subsection (4) of section two of the Orkney and Zetland Small Piers and Harbours Act, 1896, relating to the levying of a special district (pier and harbour) rate shall have effect as if the following proviso were substituted for the provisos to that subsection:

“Provided that such special district (pier and harbour) rate shall not exceed fifteen pence per pound.”

226 District council rate.

For the purpose of meeting a requisition sent to a county council by a district council, the county council shall subject to the provisions of this Part of this Act levy within the district of the district council a rate called the " district council rate ":

Provided that the district council rate in any district shall not in any year exceed the sum of one shilling per pound together with such sum per pound in addition to the said sum of one shilling as may be required to defray any expenditure which by virtue of any enactment is not to be taken account of in calculating the said limit of one shilling per pound.

227 Other rates required to be levied.

Every rating authority shall, for the purpose of defraying, so far as not met otherwise, any expenditure of the authority under any enactment or statutory order (including any sum required to be raised from rates to meet a requisition), not being expenditure to which any of the three immediately preceding sections applies, levy within the area to which the expenditure relates a rate for the purpose of meeting such expenditure:

Provided that a rate shall be levied under this section in respect of expenditure for the purposes of any public utility undertaking only- so far as such expenditure is properly payable out of rates.

228 Rates to be levied notwithstanding appeal under Valuation Acts.

If, at the time when any rates for the financial year then current are payable, an appeal under the Valuation Acts is then pending with respect to any lands and heritages, the rating authority may, notwithstanding anything in this Part of this Act, levy and recover such rates in respect of the said lands and heritages according to the rateable value thereof as appearing in the valuation roll for the year immediately preceding, so however that on the determination of the appeal the difference, if any, between the amount paid and the amount which would have been payable on the rateable value as so determined shall if an overpayment has been made be repaid by the rating authority, and if an underpayment has been made shall be collected and recovered by the rating authority as if it were arrears of rates due and payable to the rating authority.

229 Rates on lands and heritages in supplementary valuation roll.

- (1) Where a town council have caused to be prepared a supplementary valuation roll for the burgh under section sixty of the Burgh Police (Scotland) Act, 1903, the council shall be entitled to levy rates for all purposes in respect of lands and heritages included in the supplementary valuation roll in like manner as in respect of lands and heritages included in the principal valuation roll and shall fix the dates—
 - (a) for payment of the said rates;
 - (b) for lodging appeals against the said rates; and
 - (c) for hearing the said appeals.
- (2) The provisions of the preceding subsection shall apply subject to any necessary modifications in the case of any rating authority having power to prepare a supplementary valuation roll for their area under the provisions of any local Act.
- (3) In determining the amount of any valuation of lands and heritages included in any such supplementary valuation roll, account shall be taken of the period between the date specified in the roll as the date when the lands and heritages came into existence or occupancy and the term of Whitsunday next following, and section sixty of the Burgh Police (Scotland) Act, 1903, (so far as unrepealed) and any corresponding provision of a local Act shall have effect accordingly.

230 Amount per pound of rates to be determined by 31st October.

Every rating authority shall on or before the thirty-first day of October in each year determine the amount per pound in the case of the county rate or the burgh rate, as the case may be, and of each of any other rates required to be levied by the authority for the financial year then current.

Payment of Rates.

231 Date and place of payment of rates.

Save as otherwise provided in this Part of this Act with respect to the payment of rates by instalments and to the levying of rates in respect of lands and heritages included in a supplementary valuation roll and save as otherwise provided in any local Act, all rates levied by a rating authority shall be payable at the office of the collector of the authority or at such other office as the authority may determine on such date not earlier than the first day of November in the financial year to which the rates relate as the authority may determine.

232 Payment of rates by instalments.

- (1) Notwithstanding anything in this Act or in any other enactment, a rating authority may on passing a resolution to that effect levy, collect and recover all or any of the rates leviable by the authority by instalments (not being more than four in number) of such amounts and payable on such dates as the authority shall fix at the time of determining the amount per pound of the rate, and the demand note shall in addition to the other particulars required state the date appointed for the payment of each instalment, and all powers, rights and remedies competent to the authority or to their officers for levying, collecting and recovering the rate shall apply to each of the instalments of the rate as if it were a separate rate:

Provided that—

- (a) any person may elect to pay in one sum instead of by instalments.;
 - (b) any person failing to make payment of the first instalment by the date on which that instalment is due shall forfeit the right to pay by instalments, and in the case of that person the rate shall be payable as if no such resolution as aforesaid had been passed by the authority; and
 - (c) nothing in this section shall affect the powers of a rating authority under the provisions of any local Act with respect to the levying, collecting or recovering of rates by instalments, and any such provision of any local Act shall apply to the rates levied by the rating authority under this Act.
- (2) The rating authority may at any time revoke or alter any resolution under this section.
- (3) Nothing in this section shall be deemed to prevent a rating authority from making arrangements with any ratepayer to make payments to the authority to account of rates at such times as may be agreed between the authority and the ratepayer.

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.

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.
- (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.

Appeals against Rates.

238 Appeals against rates.

- (1) Every rating authority shall fix a date on or before which any person may lodge with the officer of the authority designated for the purpose an appeal against the rates claimed from him on the ground that he is being improperly charged, and another date on which the appeals shall be heard by the rating authority or a committee thereof.
- (2) The demand note shall contain a notice of the date by which appeals may be lodged and state the name or designation and the address of the officer with whom appeals

may be lodged, and if the date for the hearing of appeals is not notified in the demand note, notice in writing thereof shall be given on behalf of the authority to the persons appealing.

- (3) Every rating authority may if they think fit make rules with respect to the lodging and hearing of appeals under this section, so however that such rules shall not be inconsistent with the provisions of this Part of this Act.
- (4) Nothing in this section shall be deemed to affect any right of appeal against rates competent to a person under a local Act.

Levy of Occupiers' Rates on Owner in Certain Cases.

239 Owner of subjects of or under £ annual value in burghs to pay occupiers' rates.

- (1) The town council as rating authority of a burgh shall levy upon the owner of lands and heritages within the burgh let at the annual rent of or under four pounds (not being lands and heritages to which the House Letting and Rating (Scotland) Acts, 1911 and 1920, apply) in place of the occupiers thereof the occupiers' rates in respect of such lands and heritages, but shall allow to the owner a deduction from the occupiers' rates equal to two and one-half per centum thereof, and such rates shall be recoverable from the owner along with any penalty which may become exigible thereon in the same way as in the case of recovery from occupiers, and every such owner charged with and paying the occupiers' rates shall have relief against the occupiers of such lands and heritages for the full amount thereof without deduction so far as the rates are properly chargeable upon such occupier, and so far as the owner fails to recover the amount payable by the occupier he shall be entitled to repayment (under deduction of two and one-half per centum as aforesaid) from the authority upon lodging a claim on or before such date as may be fixed by the authority, without prejudice to the right of the authority to make adjustments with the owner in respect of any sum subsequently recovered by him in respect of such occupiers' rates.
- (2) For the purposes of this and the next two succeeding sections, any sum recovered by an owner from an occupier in respect of rent or occupiers' rates shall be treated as relating proportionately to the sum due for rent and to the sum due for occupiers' rates.

240 Owner may be charged with occupiers' rates where subjects let for less than a year.

Without prejudice to the provisions of the House Letting and Rating (Scotland) Acts, 1911 and 1920, a rating authority may if they think fit levy upon the owner any occupiers' rate in respect of lands and heritages separately let for a shorter period than one year, but the authority shall allow to such owner a deduction from the occupiers' rate equal to two and one-half per centum thereof, and such occupiers' rate shall be recoverable from the owner along with any penalty which may become exigible thereon in the same way as in the case of recovery from occupiers, and every such owner charged with and paying occupiers' rates shall have relief against the occupiers of the lands and heritages for the full amount of the occupiers' rates without deduction corresponding to the period of occupancy, and so far as he fails to recover the amount payable by any such occupier, the owner shall be entitled to repayment (under deduction of two and one-half per centum as aforesaid) from the authority upon lodging a claim on or before a date fixed for the purpose by the authority, without

prejudice to the right of the authority to make adjustments with the owner in respect of any sum subsequently recovered by him in respect of such occupiers' rates.

241 Rates on subjects not occupied by same occupier for whole year.

Without prejudice to the provisions of the House Letting and Rating (Scotland) Acts, 1911 and 1920, a rating authority may if they think fit, in the case of any lands and heritages (not being lands and heritages usually let for a period shorter than one year) which are not occupied by the same occupier for the whole year from the term of Whitsunday in one year to the term of Whitsunday in the year following, but are occupied for part of such year by a new occupier, levy upon the new occupier who occupies the lands and heritages for any part of the year, whether his name appears in the valuation roll or not a proportion of the rate for that year corresponding to the period of his occupancy, and may if they think fit levy upon the owner of the lands and heritages the proportion of the rate, if any, corresponding to the period during which the lands and heritages were occupied during the said year by any other occupier, but the authority shall allow to such owner a deduction from the occupiers' rates equal to two and one-half per centum thereof, and such occupiers' rates shall be recoverable from the owner along with any penalty which may become exigible thereon in the same way as in the case of recovery from occupiers, and every such owner charged and paying occupiers' rates shall have relief against any such other occupiers for the full amount of the rates without deduction corresponding to the period of occupancy, and so far as he fails to recover the amount payable by any such other occupiers he shall be entitled to repayment (under deduction of two and one-half per centum as aforesaid) from the authority upon lodging a claim on or before a date to be fixed for the purpose By the authority, without prejudice to the right of the authority to make adjustments with the owner in respect of any sum subsequently recovered by him in respect of such occupiers' rates.

Relief of Rates as between Occupiers.

242 Outgoing occupier to have right of relief for rates against incoming occupier.

An outgoing occupier removing from any lands and heritages during the currency of a year for which he has paid the occupiers' rates in respect of the said lands and heritages levied by the rating authority shall have a right of relief against the incoming occupier for the proportion of the said rates applicable to the period of the year remaining unexpired at the entry of the incoming occupier.

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.

Expenses.

246 Expenses of levying and collecting rates.

The expenses incurred by a rating authority in connection with levying, collecting and recovering and paying over all rates levied and collected by them shall be defrayed as part of such branch or branches of expenditure, as the authority may determine, so however that in the case of a county council the branch or branches shall be a branch or branches of expenditure relating exclusively to the landward area, and in the case of a town council the branch or branches shall be a branch or branches of expenditure defrayed out of the burgh rate so far as payable by owners and occupiers in equal proportions.

Recovery and Priority of Rates.

247 Recovery of rates.

- (1) Without prejudice to any other remedies for the recovery of rates it shall be competent to a rating authority, whether or not a warrant has been obtained under the immediately succeeding subsection, to recover any rates in arrear according to the ordinary procedure for recovery of debts before any competent court:

Provided that where any such warrant has been obtained, proceedings under this subsection shall be competent only if the warrant has not been put in force as respects the person against- whom proceedings under this subsection are being taken, and

decree shall not be given in any proceedings under this subsection unless the summary warrant is abandoned as respects that person.

- (2) Upon a petition by the collector of rates of a rating authority containing a certificate by the collector that he has given to each person who has not paid the rates due by him a notice requiring him to make payment of the amount due by him within fourteen days thereafter, that the said period has expired and that the said amount or a part thereof is still due and unpaid, the sheriff shall grant a summary warrant for recovery of the rates so far as due and unpaid, with the addition in each case of ten per centum of the sum due and unpaid, by poinding and shall authorise—

- (a) officers of court to enter into the house, place of business or other premises in the occupancy of any such person in arrear and to poind, seize, remove or secure any goods and effects therein belonging to or in the lawful possession of such person or so much thereof as shall satisfy the arrears of rates due by him with the said addition of ten per centum; and
- (b) officers of court or a licensed auctioneer after the lapse of four days, in the event of the non-payment of the said arrears and addition and the expenses incurred, to sell and dispose of the said goods and effects by public auction on three days notice and pay over to the collector the price after defraying the expenses of and incidental to the sale and the expenses, if any, of preserving the goods and effects, including the maintenance of cattle or other animals until redemption or sale:

and the collector shall apply the sum so paid over in payment of the said arrears and the said addition of ten per centum and account for the balance, if any, to such person:

Provided that no such warrant shall be granted in the case of a person against whom the rating authority have previously obtained a decree for the rates unpaid in any other competent proceedings.

- (3) Every such warrant shall also decern and ordain instant execution by arrestment.
- (4) The collector shall for a period of three months after the date of every such sale preserve evidence of the amount of the proceeds and the disposal thereof.
- (5) Where goods or effects sufficient for the payment of the rate cannot be found to be poinded, it shall be lawful for the sheriff, subject to the provisions of section five of the Civil Imprisonment (Scotland) Act, 1882, by warrant to commit the defaulter to prison, there to be kept without bail until payment is made or security for payment is given.
- (6) In any proceedings for the recovery of rates no person shall be entitled to found upon failure of the rating authority or any other authority to comply with any provision of this Act relating to the date by which something shall be done.

248 Priority of claim for rates over other claims.

- (1) No moveable goods and effects belonging to any person at the time any rates levied by a rating authority became in arrear or were payable by him shall be liable to be taken by virtue of poinding, sequestration or diligence or by any assignation, unless the person proceeding to take the goods and effects pays to the rating authority the rates in arrear or payable or so much thereof as represent the rates for one whole year.

- (2) If the rates in arrear or the rates for one whole year, as the case may be, are not so paid, such rates shall, notwithstanding that the goods and effects have been so taken as aforesaid, be recoverable as provided in the immediately preceding section.

249 Appeal against proceedings under warrant.

- (1) The owner of any goods and effects which have been poinded or sold under a warrant granted under this Part of this Act who feels aggrieved by the proceedings in connection with such poinding and sale may present an application to the sheriff who shall hear and determine summarily the dispute or claim of damages raised by the application.
- (2) Save as aforesaid, any warrant granted under this Part of this Act or any proceedings under such a warrant shall not be questioned in any legal proceedings whatsoever.

250 Recovery of rates from persons removing.

- (a) If at any time before the amount per pound of the rates for the financial year then current has been determined by the rating authority a person liable in payment of rates to the authority removes or is about to remove from any lands and heritages, the collector of the rating authority may by written demand require such person to pay such a sum as may be specified in the demand in respect of the rates for the year then current, not exceeding a sum equal to the amount of rates levied by the rating authority in respect of the lands and heritages for the immediately preceding year, and if such person fails to pay the sum in accordance with the demand; or
- (b) if at any time after the amount per pound of the rates for the financial year has been determined and the rates levied by the rating authority, whether before or after the date on which the rates are payable, a person liable in payment of rates to the authority removes or is about to remove from any lands and heritages and has not paid the rates in respect thereof on a demand therefor in writing by the collector of the rating authority;

the sheriff, on the application of the collector of the authority and without any previous notice to such person shall, if satisfied of the removal or intended removal or that there is reason to suspect such removal, grant warrant to officers of court to poind the goods and effects found on the said lands and heritages and sell the same and pay over to the collector of the authority the proceeds after deducting the reasonable expenses attending such poinding and sale, the collector applying the sum so paid over in payment—

- (i) in the case of a person to whom paragraph (a) hereof applies, of the sum specified in the demand; and
- (ii) in the case of a person to whom paragraph (b) hereof applies, of the rates specified in the demand;

together with the reasonable expenses of the proceedings, and accounting for the balance, if any, to the owner of the goods and effects:

Provided that nothing in this section shall be deemed to affect the right of the rating authority to recover from any other person who may be liable any rates in respect of the said lands and heritages after taking account of any sums recovered under this section.

251 Rates recoverable beyond area of rating authority.

If any person liable in payment of any rates removes to any place beyond the area of the rating authority, it shall nevertheless be lawful for the rating authority and their collector or other officers to put into execution any decree and warrant granted for the recovery of such rates in manner before mentioned in this Part of this Act within or beyond the area of the authority in the same manner as if such person had continued to reside within that area, such decree or warrant being first endorsed by the sheriff of the county within which such decree or warrant is to be put into execution.

252 Application of recovery provisions of Act to private improvement expenses.

The provisions of this Part of this Act relating to the recovery and priority of rates shall apply to private improvement expenses under the Burgh Police Acts or under the corresponding provisions of any local Act, whether such expenses are recoverable by a town council or as respects a classified road within a small burgh by a county council, but subject to any necessary modifications and so far as not inconsistent with the provisions of the said Acts.

253 Misnomers, and &c. not to affect proceedings for recovery of rates.

- (1) No misnomer or inaccurate description of any person or place, or mistake or informality in any roll, demand note or other document in relation to the levying or collecting of rates or any charge or expenses under the Burgh Police Acts or under the corresponding provisions of any local Act or in any proceedings for the recovery of such rates, charges or expenses shall prejudice the recovery thereof; nor shall any proceedings for or in connection with the recovery of any such rates, charges or expenses or in the execution of a warrant relating thereto be questioned in any legal proceedings by reason of any such misnomer, inaccurate description, mistake or informality.
- (2) No proceedings for the recovery of any such rates, charges or expenses shall lapse or abate by the death, resignation or removal from office of the collector instituting the same, but it shall be lawful for the collector of the rating or other local authority for the time to prosecute and follow forth proceedings commenced and carried on in the name of any previous collector in all respects as if such proceedings had been taken by himself.

Miscellaneous.

254 Application of Part XI of Act to all rates levied by rating authority.

The provisions of this Part of this Act shall, save as otherwise expressly provided, apply to all rates levied by a rating authority whether under this Part of this Act or any other enactment, but subject always, as respects rates levied under any other enactment, to any provisions of that enactment inconsistent with the provisions hereof.

255 Application of certain provisions to other authorities having power to levy rates.

Without prejudice to any other provisions of this Act, sections two hundred and thirty-one to two hundred and forty-four of this Act shall apply in the case of an authority (other than a rating authority) having power to levy a rate under any local Act in

like manner as they apply in the case of a rating authority subject to the necessary modifications and so far as not inconsistent with the provisions of such local Act.

256 Collection by rating authority of rates levied by other authority.

- (1) Any rating authority and any other authority having power to levy a rate under a local Act within the area of the rating authority or any part thereof may make arrangements, on such terms and conditions as may be agreed between the authorities, for the collection by the rating authority of the rates levied by the other authority.
- (2) Where any such arrangements as are mentioned in the preceding subsection are in force, the demand note issued by the rating authority in respect of the rates levied by them may include as a separate item the rate levied by the other authority.

257 Savings for local Acts.

Nothing in this Part of this Act shall affect—

- (a) the provisions of any local Act with respect to the payment of an additional rate per pound by way of penalty in the case of rates not being paid by a specified date; or
- (b) any other provision of a local Act with respect to the collection and recovery of rates so far as such provision is not inconsistent with the provisions of this Part of this Act;

and the provisions of this Part of this Act shall apply, subject to any necessary modifications, to the recovery of such additional rate or any other penalty provided for in the local Act as they apply to the recovery of the rate itself.