



# Local Government (Scotland) Act 1947

## 1947 CHAPTER 43

### PART IX

#### ACCOUNTS, FUNDS AND EXPENSES OF LOCAL AUTHORITIES.

##### *Limitation of Annual Expenditure in certain cases.*

#### **191 Limitation of certain annual expenditure defrayed out of county rate or burgh rate.**

- (1) In addition to the limitation of expenditure under section three hundred and thirty-nine of this Act, the expenditure incurred or payable by a county council (so far as falling to be defrayed in any year out of the county rate under Part XI of this Act and grants under Part III of the Local Government (Scotland) Act, 1929), in this subsection referred to as " net expenditure ", shall in the case of the expenditure hereinafter mentioned, be limited to an amount equal to the produce of a rate of the amount per pound hereinafter mentioned calculated on the gross annual valuation of the landward area of the county according to the valuation roll for the year corresponding as nearly as may be to the financial year immediately preceding that to which the expenditure relates, that is to say:—
  - (a) the net expenditure for and in connection with public libraries shall be restricted to the produce of a rate of three pence per pound calculated as aforesaid;
  - (b) the net expenditure under section five of the Electricity (Supply) Act, 1922, shall, in the case where the council are not authorised undertakers, be restricted to the produce of a rate of one penny per pound calculated as aforesaid,
- (2) The expenditure of a county council under the Small Holdings Act, 1892, so far as such expenditure falls to be defrayed in any year out of the county rate under Part XI of this Act and grants under Part III of the Local Government (Scotland) Act, 1929, shall be such as in the opinion of the council may reasonably be expected not to exceed an amount equal to the produce of a rate of one penny per pound calculated on the gross annual valuation of the landward area of the county according to the valuation

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roll for the year corresponding as nearly as may be to the financial year immediately preceding that to which the expenditure relates.

- (3) In addition to the limitation of expenditure under section three hundred and thirty-nine of this Act, the expenditure incurred or payable by the town council of a burgh (so far as falling to be defrayed in any year out of the burgh rate under Part XI of this Act and grants under Part III of the Local Government (Scotland) Act, 1929), in this subsection referred to as "net expenditure," shall, in the case of the expenditure hereinafter mentioned, be limited to an amount equal to the produce of a rate of the amount per pound hereinafter mentioned calculated on the gross annual valuation of the burgh according to the valuation roll for the year corresponding as nearly as may be to the financial year immediately preceding that to which the expenditure relates, that is to say:—
- (a) the net expenditure in the case of the expenditure set out in paragraphs 1 and 2 of the Fifth Schedule to this Act (other than expenditure incurred for or in connection with public libraries, the Explosives Act, 1875, and the Temperance (Scotland) Act, 1913) shall be restricted to the produce of a rate of three shillings per pound calculated as aforesaid;
  - (b) the net expenditure for and in connection with public libraries shall be restricted to the produce of a rate of three pence per pound calculated as aforesaid;
  - (c) the net expenditure in the case of the expenditure set out in paragraph 3 of the Fifth Schedule to this Act shall be restricted to the produce of a rate of three pence per pound calculated as aforesaid;
  - (d) the net expenditure under section three hundred and fifteen of the Burgh Police (Scotland) Act, 1892 (so far as unrepealed) and on the provision of halls and other buildings for public meetings and assemblies under section seventy-four of this Act, so far as such expenditure is not directed by the town council to be defrayed as expenditure on police, shall be restricted to the produce of a rate of three pence per pound calculated as aforesaid;
  - (e) the net expenditure under section five of the Electricity (Supply) Act, 1922, shall, in the case where the council are not authorised undertakers, be restricted to the produce of a rate of one penny per pound calculated as aforesaid;
  - (f) the net expenditure under the Local Authorities (Publicity) Act, 1931, shall be restricted to the produce of a rate of one halfpenny per pound calculated as aforesaid;
  - (g) the net expenditure under the Health Resorts and Watering Places Act, 1936, shall be restricted to the produce of a rate of one penny and one-third of a penny per pound calculated as aforesaid:

Provided that—

- (i) the provisions of this subsection shall not apply in the case of any council or area so far as inconsistent with the provisions of a local Act relating to a limitation of expenditure or rate in the case of that council or area;
  - (ii) any limitation imposed by this section shall not apply in the case of any council where there was no corresponding limitation in force immediately prior to the commencement of this Act in the case of that council.
- (4) The expenditure incurred or payable by the town council of a burgh referred to in section sixteen of the Allotments (Scotland) Act, 1922, (other than expenditure incurred in accordance with proposals and estimates approved by the Secretary of State

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under the Agricultural Land (Utilisation) Act, 1931), so far as such expenditure falls to be defrayed in any year out of the burgh rate under Part XI of this Act and grants under Part III of the Local Government (Scotland) Act, 1929, shall be such as in the opinion of the council may reasonably be expected not to exceed an amount equal to the produce of a rate of one penny per pound calculated on the gross annual valuation of the burgh according to the valuation roll for the year corresponding as nearly as may be to the financial year immediately preceding that to which the expenditure relates.

- (5) Where under the provisions of any enactment passed before the sixteenth day of May, nineteen hundred and thirty, a limit is imposed on the amount of any rate leviable in any year to defray expenditure which under the provisions of this Act falls to be defrayed out of the county rate or the burgh rate, as the case may be, such expenditure (so far as falling to be defrayed in any year out of the said rate and grants under Part III of the Local Government (Scotland) Act, 1929) shall be limited to an amount equal to the produce of the rate specified in the enactment calculated on the gross annual valuation of the county or burgh, as the case may be, according to the valuation roll for the year corresponding as nearly as may be to the financial year immediately preceding that to which the expenditure relates.
- (6) In this section the expression " valuation roll " includes any supplementary valuation roll made up under section sixty of the Burgh Police (Scotland) Act, 1903, or any local Act.