



Local Government (Scotland) Act 1947

1947 CHAPTER 43 10 and 11 Geo 6

PART XI

LEVY AND COLLECTION OF RATES BY RATING AUTHORITIES AND REQUISITIONS FOR PAYMENT BY OTHER LOCAL AUTHORITIES

Appeals against Rates

238 Appeals against rates.

(1) [^{F1}In respect of each rate levied by them] 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.

... ^{F2} .

(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) ^{F3}

Textual Amendments

F1 Words inserted by [Rating and Valuation \(Amendment\) \(Scotland\) Act 1984 \(c. 31, SIF 103:2\), s. 21\(1\), Sch. 2 para. 6](#)

Changes to legislation: *There are currently no known outstanding effects for the Local Government (Scotland) Act 1947, Section 238. (See end of Document for details)*

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| <p>F2 Proviso to s. 238(1) added by Local Government (Miscellaneous Provisions) (Scotland) Act 1981 (c. 23), Sch. 3 para. 1 and repealed by virtue of Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31, SIF 103:2), s. 21(2), Sch. 3</p> <p>F3 S. 238(4) repealed by Local Government (Scotland) Act 1973 (c. 65), s. 122, Sch. 9 para. 10, Sch. 29</p> |
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Changes to legislation:

There are currently no known outstanding effects for the Local Government (Scotland) Act 1947, Section 238.