



# 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.

##### *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

---

*Status: This is the original version (as it was originally enacted).*

---

- (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.