CHAP. 42.

An Act to empower magistrates and town councils of burghs in Scotland to abolish petty customs and to levy a rate in lieu thereof. [1st August 1870.]

WHEREAS it is expedient to enable the provost, magistrates, and town councils of burghs in Scotland to abolish certain duties or customs styled petty customs, or part thereof, now leviable within certain of such burghs respectively, and to make other provision for the common good of such burghs in lieu thereof:

Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Interpretation of terms.

1. The word "burgh" shall mean any royal, parliamentary, or other burgh, as defined by the word "burgh" in the General Police and Improvement Act (Scotland), 1862, and in which heretofore petty customs have been levied or leviable.

Petty customs may be abolished by council.

2. After the thirty-first of December in this present year the magistrates and council of any burgh may resolve that from a subsequent date, to be specified in such resolution, the petty customs or duties, or part of them, levied or leviable in such burgh shall be abolished, and that in lieu thereof there shall be levied by way of assessment in such burgh a rate or rates calculated to yield in the whole in the year an amount equal to the net yearly amount of such petty customs, or part of them, and no more, but not exceeding in the whole for any one year the amount of threepence in the pound sterling on the valuation of the assessable property within the boundaries of such burgh, and from such date such petty customs or duties, or such part thereof, shall be wholly abolished in such burgh, and such rate may be levied either as a separate rate or as part of and in addition to and under the same conditions and subject to the same restrictions and exemptions as any police or burgh rate levied or leviable within such burgh: Provided that no such resolution shall have any force or effect unless a month's previous notice shall have been given of the meeting of the magistrates and council whereat such resolution was moved, and of the intention to move such resolution, in one or more public newspapers circulating within such burgh, and also in the manner in which notices of meetings of magistrates and town councils are usually given in such burgh, and unless also two thirds at the least of the members of the council present at such meeting concur in such resolution.

Saving in respect of creditors.

3. On such petty customs or duties, or part of them, levied or leviable in such burgh being abolished in manner herein-before provided, the rate or rates to be levied in lieu thereof shall, ipso facto, come in place of any security held by any creditor or creditors of such burgh over such petty customs or duties, or part of them, but nothing herein contained, nor any such resolution, shall in any way affect, diminish, or take away the right, claim, or title of any creditor of any such burgh to any payment or any security out of or upon the common good of such burgh, nor shall any such resolution be of any validity or effect so long as any tack or lease of such petty customs shall be in force, or until such lease or tack shall have terminated by surrender or effluxion of time, or otherwise, nor without the consent of the creditor, so long as any uch petty customs or any of them shall be and continue assigned as a special security to any creditor of such burgh.

Boundaries.

4. The boundaries of any such burgh within which any such rate in lieu of petty customs shall be levied or leviable shall be the boundaries within which the assessment and rate for police purposes of such burgh shall be levied or leviable: Provided that such rate shall not be levied or leviable beyond the boundaries of any burgh within which such petty customs have heretofore been levied.

Extent of Act.

5. This Act shall only extend to Scotland.