ANNO TRICESIMO PRIMO & TRICESIMO SECUNDO

VICTORIÆ REGINÆ.

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CAP. LXXXII.

An Act to abolish the Power of levying the Assessment known as "Rogue Money," and in lieu thereof to confer on the Commissioners of Supply of Counties in *Scotland* the Power of levying a "County General Assessment."

[31st *July* 1868.]

WHEREAS it is expedient to abolish the Power of levying the Assessment known as "Rogue Money," and in lieu thereof to confer upon the Commissioners of Supply of Counties in *Scotland* the Power of levying a "County General Assessment:"

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:

1. This Act may be cited for all Purposes as the "County General Assessment (*Scotland*) Act, 1868." Short Title.

2. From and after the passing of this Act, it shall no longer be lawful for the Commissioners of Supply of Counties in *Scotland* to impose or levy the Rate or Assessment heretofore known as "Rogue Money:" Provided always, that nothing herein contained shall prejudice the Right of the said Commissioners to recover any Abolition of Rate known as "Rogue Money."

Rogue Money which may have been imposed before the passing hereof.

Salaries of County Officials, &c. to be defrayed out of County General Assessment.

3. The following Salaries, Fees, Outlays, and Expenses, viz.,

(1.) The Salaries or Fees of Clerks, Treasurers, Collectors, Auditors, and other Officials necessarily employed in conducting the Affairs of each County, together with the necessary Outlays of such Officials, in so far as not covered by their Salaries or Fees;

(2.) The Salaries or Fees and necessary Outlays of Procurators Fiscal in the Sheriff and Justice of Peace Courts, and Clerks of Justice of Peace Court, in so far as such Salaries, Fees, and Outlays are at present in use to be paid by each County;

(3.) The Expenses incurred in searching for, apprehending, subsisting, prosecuting, or punishing Criminals;

(4.) The Expenses connected with the upholding, repairing, enlarging, renting, furnishing, insuring, lighting, cleaning, or warming any Courthouse or any Buildings belonging to or occupied for the Purposes of such County, and all Taxes, Rates, and Assessments legally chargeable thereon;

(5.) The Expenses connected with the holding of the Court for striking the Fiars Prices for such County, in so far as the said Expenses have hitherto been defrayed by such County, together with a Fee of Three Guineas to each of such Professional Accountants not exceeding Two, and a Fee of One Guinea to each of such other Persons not exceeding Six, as shall be summoned by the Sheriff as Witnesses at such Court, as such Fees shall be certified under the Hand of the Sheriff;

(6.) All Expenses occasioned by Damage done to Property within the County by tumultuous or riotous Assemblies, and all Expenses properly incurred in the Prevention of Riots;

(7.) All Expenses or Payments presently directed by any Act of Parliament to be defrayed out of the "Rogue Money;"

in so far as any of such Salaries, Fees, Outlays, and Expenses are not by Law or Usage payable or provided from other Funds than those raised by the Commissioners of Supply, may be defrayed by the said Commissioners out of the "County General Assessment," to be made and levied by them in Terms of this Act.

County General Assessment to be levied for the Purposes of this Act.

4. It shall be lawful for the Commissioners of Supply of every County in *Scotland* once in each Year to impose an Assessment for the Purposes of this Act, to be called the "County General Assessment," upon all Lands and Heritages within such County, according

according to the yearly Value thereof as established by the Valuation Roll for the Year (commencing at *Whitsunday*) in which such Assessment is imposed, subject to the Provision in the Sixth Section hereof, and that at such Rate in each Year as the said Commissioners shall deem necessary, in order to provide sufficient Funds for all the Purposes of this Act, including such Sum as may be requisite to cover the Expenses of Assessment, Collection, and Management, and any Arrears of preceding Years; and the said Assessment so to be laid on in each Year shall be payable as for the Period from *Whitsunday* then last to *Whitsunday* then next, and shall be due at such Date as the Commissioners shall determine, and may be levied either on the Proprietor or Tenant of all such Lands and Heritages; but such Tenant, in case of his paying such Assessment, shall be entitled to deduct the Amount from the Rent payable by him, unless under existing special Agreement with his Landlord to the contrary: Provided always, that the said Commissioners shall not levy Assessment in respect of any Dwelling House, Shop, or other such Premises, or any Offices or Outhouses connected therewith, which shall be unoccupied and unfurnished during the whole of the Period to which such Assessment applies: Provided also, that the Words "Lands and Assessments" shall have the like Signification as in the Act Seventeenth and Eighteenth *Victoria*, Chapter Ninety-one.

Commissioners of Supply may relieve from Payment of Assessment in case of Poverty.

5. The Commissioners of Supply of any County may, on the Ground of Poverty or Inability of any Person liable in Assessment under this Act, in respect of any Lands and Heritages in Value not amounting to Four Pounds *per Annum*, remit, in whole or in part, Payment of the said Assessment by such Person, in such Manner as the said Commissioners shall, in their Discretion, think just and reasonable, but upon no other Account whatsoever.

Detached Parts of Counties to be Part of the County in which locally situated.

6. In assessing for the Purposes of this Act, the Commissioners of Supply of each County shall assess the whole County, including all detached Parts of other Counties forming Part of such County for the Purposes of this Act, and excluding all detached Parts of their own County forming Parts of other Counties for the Purposes of this Act; and for the Purposes of this Act all detached Parts of Counties shall be considered as forming Part of that County by which they are surrounded, or if partly surrounded by Two or more Counties, then as forming Part of that County with which they have the longest common Boundary; and the Provisions of the Seventieth and Seventy-first Sections of the Act of the Twentieth and Twenty-first *Victoria*, Chapter Seventy-two, with respect to the Parishes of *Cumbernauld*

Cumbernauld and *Kirkintilloch*, and with respect to the Parishes or Parts of the Parishes of *Tuliallan*, *Culross*, *Logie*, *Fossoway*, *Muckhart*, and *Alva*, shall be and the same are hereby incorporated herewith, the Words "Purposes of this Act," and "Provisions of this Act," therein occurring, being read and construed herein as referring to the Purposes and Provisions of this Act: Provided always, that in case any Question shall arise under this Section, the same shall be determined by the Secretary of State acting in the Home Department, whose Decision shall be final; and his Finding or Findings, after being published once in the *Edinburgh Gazette*, and advertised for Three successive Weeks in One or more Newspapers circulating in the District, shall have the same Force and Effect as if they were contained in this Act.

Assessments under this Act to be recovered, &c. as Police Assessments under 20 & 21 Vict. c. 72.

7. All Assessments under this Act (whether upon detached Parts of Counties or otherwise) shall be collected, obtained, and recovered, and in the Case of Bankruptcy or Insolvency shall be paid and shall be preferable, the Collector thereof shall be appointed, the Insolvency of such Collector shall be provided against, the Monies produced thereby shall be lodged and dealt with, and all Disputes in regard thereto shall be determined, and the Accounts of the Commissioners of Supply and their Collectors with reference to the same shall be kept, audited, and published in the same Manner as these several Matters are provided for under the Act Twentieth and Twenty-first *Victoria*, Chapter Seventy-two, with respect to the Police Assessments for the Purposes of that Act. Where by any existing Law or Usage Penalties, Fees, or other Monies fall to be paid or credited to the "Rogue Money," the same shall, from and after the passing of this Act, be paid or credited to the "County General Assessment."

Incorporation of Commissioners of Supply.

8. The Commissioners of Supply of each County in *Scotland* shall be and the same are hereby incorporated, under the Name and Title of the Commissioners of Supply of such County, and each Incorporation shall include all the Persons who at the passing of this Act are or who shall be hereafter placed upon the List of Commissioners of Supply of such County, so long as they retain their Qualification to act as such Commissioners, and shall have Power in their Corporate Name to sue and be sued, and to acquire, hold, and transfer Property, Heritable and Moveable, and shall possess such other Powers as by Law belong to an Incorporation: Provided always, that it shall be sufficient that any Deeds granted by the said Commissioners shall be signed by Two of their Number and by the Clerk of Supply, and that all Citations, Intimations, Notices, Schedules of Protest, of or for the said Commissioners shall be competently

competently made or served if delivered to the Clerk of Supply or left for him within his Office. And farther, it is provided, that in all Cases where heritable Subjects are presently held by Persons or Trustees, in Name or for Behoof of Commissioners of Supply, or where the Conveyances have been taken prior to the passing of this Act to such Commissioners, it shall be sufficient that any Deeds hereafter transferring such Subjects, or to be granted in relation thereto, be signed by Two of the Commissioners of Supply and by the Clerk of Supply: Provided also, that the Acceptance of any Office of Emolument in the Gift of the Commissioners of Supply of any County shall disqualify, as it is hereby declared to disqualify, such Person so holding said Appointment from acting and voting as a Commissioner of Supply for said County so long as he holds the said Office.

Commissioners of Supply to adopt One uniform Manner and Time of auditing Accounts.

9. Whereas the Assessments levied by Commissioners of Supply are regulated by various Acts of Parliament which prescribe different Modes of and Periods for making up, auditing, and publishing the Accounts of Income and Expenditure applicable to such Assessments respectively, and it is expedient to enable the Commissioners of Supply of each County, if they shall think fit, to adopt One uniform Manner and Time of making up, auditing, and publishing such Accounts for such County, be it enacted as follows: Notwithstanding the Terms of any Act of Parliament, it shall be lawful for the Commissioners of Supply of any County to resolve at any Meeting of their Number, ordinary or special, duly called, and by a Majority of those attending and voting, that the Accounts of all the Assessments imposed or which may be imposed by such Commissioners, or by any Board or Committee nominated by or composed of such Commissioners, shall be made up annually to a Date to be specified in the Resolution, and shall thereafter be audited in such Manner as the Commissioners shall direct; and that a printed Abstract thereof shall be transmitted to each Commissioner of Supply, and published for Two successive Weeks in such Newspaper or Newspapers circulating in the County as the Commissioners shall direct at least Ten Days before the next ensuing stated half-yearly Meeting of the Commissioners of Supply; and such Accounts, and the Audit and Publication thereof, directed by such Commissioners, shall come in place of and be for all Purposes as effectual as the Accounts and the Audit and Publication thereof prescribed by the several Acts of Parliament herein-before mentioned: Provided always, that Notice of the Intention to move such Resolution shall be inserted in the Notice calling the Meeting at which it is to be moved.

10. Nothing

Not to confer on Commissioners of Supply the Right to levy certain Assessments.

10. Nothing herein contained shall confer on the Commissioners of Supply of any County the Right to levy Assessments under this Act on any Lands or Heritages upon which it is not now competent for the Commissioners of Supply of such County to levy Rogue Money, nor shall anything herein contained prejudice the Right now possessed by any other Body than Commissioners of Supply to levy Rogue Money under or in virtue of any Law or Custom now in force, but such Right shall continue as heretofore.

LONDON:

Printed by GEORGE EDWARD EYRE AND WILLIAM SPOTTISWOODE,
Printers to the Queen's most Excellent Majesty. 1868.