CHAPTER lvii.

An Act to extend the boundaries of the borough of Newport and for purposes incidental thereto. A.D. 1934.

[12th July 1934.]

WHEREAS the borough of Newport (hereinafter called "the borough") is a county borough under the government of the mayor aldermen and burgesses of the borough (hereinafter called "the Corporation"):

And whereas the unrepealed provisions of the local Acts specified in Part I of the First Schedule to this Act and the Orders specified in Parts II and III of that schedule are in force in the borough:

And whereas the parish of Christchurch in the rural district of Magor and the parishes of Saint Woollos Bettws and Malpas in the rural district of Saint Mellons are respectively situate in the administrative county of Monmouth:

And whereas the parishes of Christchurch Saint Woollos Bettws and Malpas immediately adjoin the borough:

And whereas it is expedient to alter and extend the boundaries of the borough so as to include therein the whole of the said parish of Saint Woollos and parts of the said parishes of Christchurch Bettws and Malpas:

And whereas it is expedient that the other provisions contained in this Act be enacted:

[*Price* 1*s*. 6*d*. *Net*.] A 1

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And whereas the purposes of this Act cannot be effected without the authority of Parliament :

And whereas in relation to the promotion of the Bill for this Act the requirements of the Borough Funds Acts 1872 and 1903 as amended by the Local Government (County Boroughs and Adjustments) Act 1926 have been observed :

May it therefore please Your Majesty that it may be enacted and be it enacted by the King'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 :—

PART I.

PRELIMINARY.

Short title.

1. This Act may be cited as the Newport Extension Act 1934.

Interpretation.

2.—(1) In this Act the several words and expressions to which meanings are assigned by the Public Health Acts shall have the same respective meanings unless there be something in the subject or context repugnant to such construction.

(2) In this Act unless the subject or context otherwise requires—

"Existing" in relation to any area altered by this Act means existing immediately before the appointed day;

"The borough" means until the appointed day the existing borough of Newport and thereafter the existing borough of Newport as extended by this Act;

"The Corporation" means the mayor aldermen and burgesses of the borough;

"The council" means the council of the borough;

"The mayor" "the town clerk" and "the treasurer" mean respectively the mayor the town clerk and the treasurer of the borough;

"The general rate fund" and "the general rate" mean respectively the general rate fund and the general rate of the borough;

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Now therefore in pursuance of the powers contained in the last mentioned Acts as read with the Secretaries of State Act 1926 the Secretary of State orders as follows:—

Short title and citation of Acts.

1. This Order may be cited for all purposes as the Dundee Corporation Order 1934.

The Dundee Corporation Acts 1871 to 1932 and this Order may be cited together as the Dundee Corporation Acts 1871 to 1934.

The Dundee Gas Acts 1868 to 1927 and this Order so far as relating to gas and gas purposes may be cited together as the Dundee Gas Acts 1868 to 1934.

The Dundee Water Acts 1869 to 1930 and this Order so far as relating to water and water purposes may be cited together as the Dundee Water Acts 1869 to 1934.

The Dundee Electricity Acts and Orders 1890 to 1931 and this Order so far as relating to electricity may be cited together as the Dundee Electricity Acts and Orders 1890 to 1934.

Commencement of Order.

2. This Order shall be deemed to have come into operation on the sixteenth day of May one thousand nine hundred and thirty-four which date is hereinafter referred to as "the commencement of this Order."

Interpretation.

3. In this Order terms words and expressions to which meanings are assigned by the Dundee Police and Improvement Consolidation Act 1882 or by the Acts wholly or partially incorporated with this Order shall subject to the provisions of this Order have the same respective meanings unless there be something in the subject or context repugnant to such construction Further in this Order the following words and expressions shall have the several meanings by this section assigned to them unless there be something in the subject or context repugnant to such construction (that is to say):—

"the city" means the city and royal burgh of Dundee;

"city chamberlain" means the officer of the Corporation acting as city chamberlain or chief financial officer for the time being;

"city collector" means and includes the collector for the time being appointed by the Corporation for the collection of rates and assessments under the City Acts and such other officer or officers

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as the Corporation may from time to time appoint to collect such rates and assessments;

"city rates" means all assessments imposed and levied by the Corporation under the Dundee Corporation Acts 1871 to 1934 the Burial Grounds Act 1855 and any other Act or Order of or relating to the Corporation as the local authority or for carrying out the provisions of any general Act in operation within the city for the time being but does not include water rates;

"the Corporation" means the lord provost magistrates and councillors of the city;

"the Lands Valuation Acts" means the Lands Valuation (Scotland) Act 1854 and any Act amending the same;

"public utility undertakings" means the gas undertaking the electricity undertaking the tramways undertaking the water undertaking and also the burial grounds of the Corporation;

"the City Acts" means the Acts and Orders set out in the Sixth Schedule to this Order;

"the Order of 1907" means the Dundee Corporation Order 1907;

"the Order of 1927" means the Dundee Corporation Order 1927.

Burgh fund.

4.—(1) The Corporation as the local authority shall establish and administer a fund to be called "the burgh fund."

Notwithstanding anything contained in any other Act or Order all moneys received by the Corporation on revenue account including (but without prejudice to the generality of this provision) the produce of the city rates Government grants contributions in lieu of rates on Crown property all money received on account of revenue including receipts for services and commodities fees for education fees for hospital sanatorium convalescent home and any other institutional service or treatment or aliment charges for street work and materials fees for inspection and licences and all rents feuduties ground annuals interest and other annual proceeds received from any investments including investments forming part of any reserve or any equalization depreciation insurance or renewal or superannuation fund shall be carried to and

form part of the burgh fund, and there shall be paid or transferred out of the burgh fund all payments and expenses made and incurred by the Corporation in respect of any public utility undertaking or in carrying out or into execution the powers and provisions of this or any other Act or Order including all annuities interest on moneys borrowed by the Corporation and sums equivalent to any amount required by law to be paid or transferred or which the Corporation may determine to pay or transfer to the loans fund or to any such fund as is referred to in this section.

(2) The Corporation may out of the burgh fund transfer into the reserve or into any depreciation accident or renewal funds of any of the public utility undertakings such amounts as from time to time shall seem to the Corporation to be necessary or desirable.

(3) Nothing in this section shall authorise the Corporation to apply capital money to any purpose other than purposes to which capital money is properly applicable or to carry into the burgh fund any moneys forming part of any superannuation fund within the meaning of section 32 of the Finance Act 1921 or any moneys belonging to the Corporation as a trustee.

(4) Save as expressly provided in the section of this Order the marginal note of which is "Surplus from common good" this section shall not apply to the revenues or expenditure of the common good of the city.

Annual estimates.

5. The Corporation shall annually on or before the last day of August in each year estimate and fix for the financial year then current namely from the sixteenth day of May preceding to the fifteenth day of May succeeding (*a*) the expenditure on revenue account and all other charges and expenses chargeable against revenue for any of the purposes referred to in the First Schedule to this Order or in any of the provisions of the City Acts (except those relating to any of the public utility undertakings) or of any other Act or Order of or relating to the Corporation as the local authority or for carrying out the provisions of any public general Act in operation within the city for the time being which imposes or confers upon the Corporation powers duties or obligations and (*b*) the expenditure on revenue account and all other charges and expenses chargeable against revenue of the public utility undertakings.

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And upon these estimates the Corporation shall after taking into account all sums receivable on revenue account estimate the deficiency of the burgh fund and thereafter determine the assessments rates and charges authorised and required to be levied or imposed to make good the deficiency.

Disposal of surpluses and treatment of deficiencies.

6.—(1) If a surplus on account of the burgh fund shall remain at the end of any year after the whole deficiency for which the city rates were imposed and levied shall have been provided for such surplus shall be retained in the burgh fund and subject to the provisions of this Order be taken into account in estimating for the city rates for the following year and if the city rates for any year shall not be sufficient for the purpose for which they were imposed and levied the Corporation shall and they are hereby authorised and required to make provision for the payment of such deficiency in the following and subsequent years until the same shall be fully paid.

(2) If the Corporation think fit any such surplus or deficiency may be adjusted in so far as that is practicable through the medium of a rate reserve account but the amount standing at the credit of such account which shall be used as a working balance shall not at any time exceed the sum of thirty thousand pounds.

Power to alter date of financial year.

7. If at any time in the future the Corporation shall decide to alter the date of their financial year from the fifteenth day of May to the twenty-eighth day of May they may do so by application to and with the consent of the Secretary of State for Scotland Upon such consent being given then notwithstanding anything to the contrary contained in the Lands Valuation Acts the valuation roll for the city shall be made up and rates assessments and charges shall be levied and payable as from the twenty-ninth day of May in one year to the twenty-eighth day of May in the following year.

Laying on of city rates.

8.—(1) On or before the fifteenth day of September in each year the Corporation shall lay on or impose a consolidated rate to be called the "city rates" sufficient to provide the sums of money necessary to be levied during the financial year then current estimated in accordance with the provisions of the section of this Order the marginal note whereof is "Annual estimates."

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(2) Subject to any statutory provision for exemption or abatement the city rates shall be imposed upon owners and occupiers or owners or occupiers of the lands and heritages within the city according to the rateable value thereof as determined by any enactment affecting the same and the city rates shall be payable (*a*) wholly by the occupier in respect of expenditure for and in connection with the purposes mentioned in the First Schedule to this Order and (*b*) one-half by the owner and one-half by the occupier in respect of purposes other than those mentioned in that schedule.

(3) In imposing the city rates the Corporation shall not be bound to fix any rate of assessment which shall include a fractional part of a penny.

(4) Subject to any alteration in the date of the financial year under the provisions of this Order the city rates shall be imposed as from the sixteenth day of May in any one year to the fifteenth day of May in the following year except in the case of lands and heritages entered in the supplementary valuation roll in which case the city rates shall be imposed in respect of the period to the fifteenth day of May next ensuing.

Supplementary valuation roll.

9.—(1) The Corporation acting under the Lands Valuation Acts in addition to the ordinary valuation roll for the city made up under the said Acts at the fifteenth day of August in each year shall between the first day of January and the fifteenth day of March in each year cause to be made up by the assessor for the city under the said Acts a supplementary valuation roll showing for the current year or the portion of the year to Whitsunday then next in the form prescribed for the said ordinary valuation roll the rent or value of all lands and heritages within the city—

(*a*) which were in existence prior to the term of Whitsunday immediately preceding and which owing to error were not included in or were omitted from the said ordinary valuation roll last made up;

(*b*) which have come into existence after the term of Whitsunday immediately preceding and which were not included in the said ordinary valuation roll;

(*c*) which were included but entered as unoccupied or empty in the said ordinary valuation roll

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and which have become occupied after the term of Whitsunday immediately preceding;

(*d*) which were included and entered as occupied in the said ordinary valuation roll and for which one or more tenants jointly or severally pay or are liable to pay to the owner of such lands and heritages as the rent or value thereof for or in respect of the year to Whitsunday then next a sum greater than the amount entered as the rent or value thereof in the said ordinary valuation roll Provided that in any such case the rent or value to be entered in the supplementary valuation roll shall be the difference between the amount entered in the said ordinary valuation roll and the rent or value of such lands and heritages payable as aforesaid by one or more tenants for or in respect of the said year.

(2) The provisions of the Lands Valuation Acts including the provisions as to notices appeals and courts for hearing the same shall mutatis mutandis be applicable to such supplementary valuation roll as if it were therein referred to.

(3) For the purposes of hearing and disposing of appeals against valuations entered in the supplementary valuation roll the burgh valuation courts of appeal as established under the Lands Valuation Acts shall be held between the fifteenth day of March and the fifteenth day of April in each year.

(4) The Corporation imposing any assessment upon the basis of the said ordinary valuation roll may impose in respect of all lands and heritages entered in such supplementary valuation roll supplementary assessments which shall be made so far as possible in the same manner under the same conditions and with the same powers of recovery as are applicable to the corresponding assessments imposed upon the basis of the said ordinary valuation roll Provided that no such lands and heritages shall be liable to be assessed more than once in any year for the same rate or assessment in respect of the same rent or value.

(5) All expenses incurred by the Corporation in giving effect to the provisions of this section shall be defrayed in the same manner as the costs and expenses of and in connection with the said ordinary valuation roll.

(6) The city rates imposed in respect of lands and heritages entered in the supplementary valuation roll shall be due and payable on demand. A.D. 1934.

Penalty for making false returns.

10. Any agent or person acting for or in name or on behalf of a proprietor or tenant or occupier of lands and heritages who shall knowingly or wilfully present or cause to be presented to the assessor under the Lands Valuation Acts a false statement of the yearly rent or value of any such lands and heritages within the city belonging to or occupied by the proprietor or tenant or occupier for or in name or on behalf of whom he acts shall be liable to the penalty imposed by the said Acts upon proprietors, tenants or occupiers of lands and heritages presenting or causing to be presented false statements to such assessor and such penalty shall be recovered and applied in the way and manner provided by the said Acts and shall be in addition to any penalty already imposed upon any other person by the said Acts.

Assessment roll to be made up.

11. The Corporation shall in each year cause to be made up from the valuation roll an assessment roll showing the rateable value of the lands and heritages liable to be assessed for the city rates and the total amount of assessment payable in respect of such lands and heritages Provided that—

(1) There shall not be entered in the assessment roll any fractional part of a pound of rateable value other than shillings and when such fractional part shall not amount to ten shillings the same shall not be entered in the assessment roll and when such fractional part shall amount to ten shillings the same shall be entered as ten shillings and when it exceeds ten shillings it shall be entered as one pound of rateable value in addition to the actual number of pounds of rateable value and shall be assessed accordingly;

(2) The assessment roll shall be open to the inspection of any person interested in or liable to pay the city rates at all reasonable times and any such person may take extracts therefrom of the assessment in which he is interested or for which he is liable without paying anything for the same:

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(3) The Corporation shall have power to rectify any error which may be found in the assessment roll;

(4) The Corporation in their discretion may cause the assessment roll to be made up so as to show therein either in cumulo or separately the appropriate entries for the city rates and the appropriate entries for the domestic water rate and the public water rate or for any other rates or assessments which the Corporation are or may be authorised to collect along with the city rates or the Corporation in their discretion may instead of making up a separate assessment roll make the appropriate entries on a copy of the valuation roll which shall then be deemed to be equivalent to the assessment roll;

(5) For the purpose of this section the expression "valuation roll" shall include any supplementary valuation roll made up under any statutory provision during the year and the provisions of this section applicable to the assessment roll made up from the principal valuation roll shall apply to any supplementary assessment roll made up from the supplementary valuation roll;

(6) The production of the assessment roll (or its equivalent) made up in accordance with the provisions of this section shall alone and without any evidence whatsoever be received as prima facie evidence of the making and validity of the assessments therein mentioned.

Exemptions or abatements from city rates.

12.—(1) Notwithstanding any enactment to the contrary the following provisions shall apply and have effect with respect to exemptions or abatements from the city rates (that is to say):—

(*a*) Only such portion of the city rates shall be leviable in respect of the lands and heritages set out under Head I in column 1 of the Second Schedule to this Order as shall remain after deduction of the appropriate percentage set out in the columns 2 and 3 of the said schedule

opposite to the said lands and heritages Pro- A.D. 1934.
vided as follows :—

"The deduction under this subsection shall only be made in the case of lands and heritages occupied and used by bodies or persons who in respect of lands and heritages occupied and used by them prior to the commencement of this Order were exempt from the city rates in whole or in part Provided that the trustees of the Dundee Technical College and School of Art or the body or persons providing approved instruction in technology or art on the lands and heritages in Bell Street shall be deemed to be entitled to the abatement provided for in this subsection but only so long as said lands and heritages are used exclusively for instruction in technology or art;

(*b*) Only such portion of the city rates shall be leviable in respect of the lands and heritages set out under Head II in column 1 of the Second Schedule to this Order as shall remain after deduction of the appropriate percentage set out in columns 2 and 3 of the said schedule opposite to the said lands and heritages Provided that this partial exemption shall not extend to occupiers rates on property which is let to a person who is not in the employment of the owning body;

(*c*) No city rates shall be exigible in respect of lands and heritages set out in column 1 of the Third Schedule to this Order.

(2) The Dundee Corporation (Consolidated Rate Partial Exemptions) Order 1933 made by the Secretary of State under the powers of the Local Government (Scotland) Act 1929 shall cease to have effect after the commencement of this Order.

Assessments not to be imposed on church halls &c.

13. The Corporation shall not levy the city rates in respect of halls offices and premises connected with churches chapels or meeting places and belonging to or held by the religious body for or on behalf of whom such churches chapels or meeting places are held or used where and so long as such halls offices and premises are used exclusively for religious or charitable purposes Provided that this section shall not apply as regards the

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owner's proportion of such city rates where in respect of such halls offices and premises the owner receives rent therefor and does not himself occupy the same.

For the purposes of this section the expression "city rates" shall include the public water rate.

Deduction for partial occupation.

14. Subject to the provisions of the next following section the Corporation shall allow a deduction proportionate to the period during which the lands and heritages are unlet from the occupier's portion of the city rates and all water rates for unmeasured supplies exigible within the city area and also within the limits of compulsory supply of water in respect of any period during which any lands and heritages shall not be let retained for occupation or occupied for not less than three months consecutively in any one financial year.

Assessment of unlet or unoccupied property.

15. The proportion of the city rates payable by owners and the public water rate within the limits of compulsory supply of water payable by owners shall be due and payable whether the lands and heritages in respect of which the same have been imposed shall have been let or occupied during the year of assessment or not.

Relief from city rates.

16. The Corporation may on the ground of the poverty or inability to pay of any person liable in the city rates remit in whole or in part payment of such rates by such person in such manner and at such time as the Corporation shall in their discretion think just and reasonable but upon no other account whatsoever.

Collection from occupier on default of owner.

17. Subject to the provisions of this Order the Corporation may on default of payment by any owner collect and recover such owner's proportion of the city rates and any statutory penalty incurred in respect thereof from the occupier or occupiers and on payment thereof such occupier or occupiers may deduct the same from the rent payable or to become payable to such owner.

Penalty for non-payment.

18. If any person on the fifteenth day of March in any year shall be in arrear of the city rates or any part thereof on that person so in arrear there shall be imposed by way of penalty for neglect or failure in payment one penny upon each complete pound of rateable value of the lands and heritages in respect of which such person is so in arrear in addition to the amount of the rates then due and the Corporation and the city collector are hereby empowered and required to levy and collect the same.

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Recovery of city rates.

19.—(1) If any person liable for the payment of the city rates shall refuse or neglect to pay the same or any portion thereof on or before the expiry of one month after such city rates or any instalment thereof or any part thereof are due and payable the city collector may make an attestation setting forth that the said person has failed to pay such city rates or any portion thereof notwithstanding the same have been demanded from him by a notice or demand note delivered to or left for him on the premises in respect of which such city rates are made or at his dwelling-house or place of business and such attestation being made it shall be lawful for the city collector to make application to the sheriff who upon such application and production therewith of such attestation shall grant summary warrant for recovery of the said city rates or the portion thereof remaining unpaid and also for recovery of any penalty which may have been incurred under the provisions of the section of this Order the marginal note whereof is "Penalty for non-payment". Such warrant shall authorise recovery of the amounts unpaid as aforesaid by poinding and arrestment and shall further authorise the city collector or officers of court to enter into any premises in the occupancy of any person so in arrear and to open shut and lockfast places and to poind seize remove or secure any goods and effects therein belonging to such person or so much thereof as shall satisfy the arrears due by him with the said penalty and costs and such warrant shall also authorise the city collector or officers of court or licensed auctioneer after the lapse of four days in the event of non-payment of the said arrears penalty and costs to sell and dispose of the said goods and effects by public auction on three days' notice and apply the price in payment of the said arrears penalty and costs due by such person and the balance shall be paid to such person and the foresaid attestation application and warrant shall be in the form as near as may be contained in the Fourth Schedule to this Order Provided always that nothing herein contained shall prejudice the right of the city collector at any time after the city rates shall be payable and that either before or after such warrant shall have been obtained to prosecute as he is hereby empowered to prosecute for and recover before the sheriff's small debt court or by any other legal form of proceeding all or any part of such city rates in arrear with the addition of any penalty which may have been incurred as aforesaid Provided further that the city collector shall be bound to

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preserve the warrants of all seizures or sales made under and in virtue hereof and shall enter in a book to be kept for that purpose the names of the parties proceeded against the city rates due the expenses of the proceedings and the true proceeds of each sale which book shall be open to the inspection (without any fee) of all parties interested for three months after the date of each sale respectively and at any time within that period it shall be competent to any person considering himself aggrieved to complain to the sheriff of anything done unjustly or oppressively in regard to such seizure or sale such complaint being made in the form of a petition subscribed by the complainer and the decision of the sheriff shall be final.

(2) (*a*) The provisions of the immediately preceding subsection shall also apply in respect of the domestic water rate and the public water rate when either one rate or the other or both is or are included along with the city rates and appear on the same demand note;

(*b*) The powers of this subsection shall be in substitution for the powers in reference to the recovery of water rates within the city area conferred by section 60 (Recovery of arrears of rates) of the Dundee Water Act 1869.

(3) At the time any city rates are payable or in arrear no moveable goods and effects belonging to any person or persons within the city whose rates are so payable or in arrear shall be liable to be taken by virtue of any poinding sequestration or diligence whatever or by any assignation unless the person proceeding to take the goods and effects shall pay the equivalent of the city rates so payable or in arrear Provided that such city rates shall not be payable for more than one financial year Provided further that nothing in this subsection contained shall affect the landlords' right of hypothec.

(4) The provisions of the immediately preceding subsection shall also apply in respect of any water rates or rents or charges for water supplied by the Corporation within their area of supply whether within or outwith the city.

Recovery of city rates &c. in cases of persons resident beyond city.

20. In case any person liable in payment of the city rates or water rates or of any charges or expenses authorised to be levied or recovered under the provisions of this Order shall remove to any place beyond the city the Corporation and the city collector or other officer may put the decrees and warrants which may be granted for

the recovery of such rates charges or expenses in manner before mentioned into execution in the same manner as if such person had continued to reside within the city such decree or warrant being first endorsed by a magistrate or sheriff or justice of the peace for the burgh or county within which it is to be put into execution.

Recovery of rates from persons removing.

21. In case any person quits or is about to quit any rated property before he has paid all city rates and water rates due by him and fails to pay the same on demand the city collector or any constable may by warrant under the hand of a magistrate (which warrant a magistrate is hereby authorised and required to grant without issuing any previous summons to such person upon proof to his satisfaction of such removal or intended removal or that there is reason to suspect the same) poind and distrain the goods and chattels of such person and sell the same returning the overplus (if any) to the owner of such goods and chattels upon demand after having deducted the reasonable expenses attending such poinding distress and sale together with the city rates and water rates so due.

Misnomers not to affect proceedings for recovery of city rates &c.

22. No misnomer mistake or informality committed in any proceedings for recovery of the city rates or water rates or any other charges or expenses under the provisions of this Order shall prejudice the recovery thereof nor shall such proceedings fall lapse cease or abate by the death resignation or removal of the city collector instituting the same but the city collector for the time being may prosecute and follow furth procedure commenced and carried on in the name of any previous city collector in all respects as if such procedure had been taken by himself Provided that it shall not be competent for any person to sue nor for any court of law to entertain any action or proceeding against the Corporation or the city collector or officers or other persons employed in executing any decree or warrant in reference to such city rates or water rates or any other charges or expenses by reason of any misnomer mistake or informality if the goods or other effects seized or sold under such warrant were bona fide the property or in the lawful possession of the person actually liable in payment thereof.

Accounts.

23.—(1) The Corporation shall keep separate accounts and balance sheets in respect of each of the public utility undertakings so as to show the financial position of the said undertakings respectively Such

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accounts shall distinguish capital from revenue and as to revenue shall show under a separate heading or division on the one side all receipts and on the other side all payments and expenses in respect of each public utility undertaking such payments and expenses being divided so as also to show in the case of each public utility undertaking the amounts representing—

(*a*) The working and establishment expenses and cost of maintenance thereof;

(*b*) The annuities (if any) payable in respect thereof;

(*c*) The interest on moneys borrowed by the Corporation for the purposes thereof or connected therewith;

(*d*) The amounts appropriated to the loans fund for the extinction of debt during the year;

(*e*) All other expenses (if any) properly chargeable to revenue in respect of each undertaking including any sums appropriated to the reserve or any other fund of the undertaking.

(2) In all cases in which the Corporation keep separate accounts for separate purposes they shall so far as reasonably practicable and in an equitable and reasonable manner apportion between those accounts or carry to any of them any receipts credits payments and liabilities which from time to time ought to be so apportioned or carried.

Application of surplus revenue of undertakings.

24. If in any year moneys received by the Corporation on account of the revenue of any public utility undertaking shall exceed the aggregate of the moneys paid or expended by the Corporation in respect of that undertaking for the several purposes mentioned in paragraphs (*a*) (*b*) (*c*) (*d*) and (*e*) of subsection (1) of the section of this Order of which the marginal note is "Accounts" then a sum equivalent to the amount of such excess may be credited to the revenue account of the undertaking for the next succeeding year Provided always that in connection with the electricity undertaking the provisions of the section of this Order of which the marginal note is "Provision as to surplus electricity revenue" shall be given effect to Provided also that in connection with the gas undertaking the water undertaking and the tramways undertaking the Corporation shall in fixing the rates or charges for

gas and water respectively and the fares and tolls in connection with the tramways undertaking so fix the same respectively that the revenue shall as nearly as possible meet the expenditure for each year.

Provision as to surplus electricity revenue.

25. The following provisions shall notwithstanding anything in this or any other Act or Order contained apply with respect to the electricity undertaking (in addition to the provisions of the section of this Order of which the marginal note is "Application of surplus revenue of undertakings") (namely):—

(1) If in respect of any year the receipts shown under a separate heading or division in respect of the electricity undertaking by virtue of the section of this Order of which the marginal note is "Accounts" (including if and so long as any reserve fund established in connection with the electricity undertaking amounts to a sum equal to one-tenth part of the aggregate capital expenditure of the Corporation on that undertaking the interest and other annual proceeds received by the Corporation in respect of that year on the investments forming part of that reserve fund) exceed the total amount of the payments and expenses so shown then—

(*a*) if the reserve fund in respect of the electricity undertaking does not amount to more than one-twentieth of the aggregate capital expenditure on that undertaking a reduction shall in the next following year be made in the charges for electricity supplied by the Corporation of such respective amounts as will as nearly as reasonably practicable be equivalent in the aggregate to the said excess;

(*b*) if the said reserve fund amounts to more than one-twentieth of the said aggregate capital expenditure the Corporation shall fix such amount as they may think fit (not being less in cases where the said excess is more than a sum equal to one and a half per centum of the outstanding debt of the electricity undertaking than the difference between the said excess and that sum) and a reduction shall in the next following year be made in the charges for electricity supplied

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by the Corporation of such respective amounts as will as nearly as reasonably practicable be equivalent in the aggregate to the amount so fixed:

(2) The Corporation shall in every year so long as the electricity reserve fund provided by the Corporation is less than the prescribed maximum transfer to that fund out of the burgh fund an amount equal to the interest and other annual proceeds received by the Corporation in respect of all investments forming part of the electricity reserve fund and carried to the burgh fund:

(3) If the Corporation shall be desirous before making the reductions referred to in subsection (1) (*a*) and (*b*) of this section of applying any of the excess in reduction of the capital moneys borrowed for electricity purposes or with the consent of the Electricity Commissioners in payment of any expenses of constructing renewing extending and improving the works and conveniences for the purposes of the electricity undertaking they may do so.

Gas guarantee rate.

26. Section 70 (Guarantee rate) of the Dundee Gas Act 1868 is hereby repealed and the local rate for the purposes both of the Gas Acts and of the Electricity (Supply) Acts 1882 to 1933 and the Electric Lighting (Clauses) Act 1899 shall after the commencement of this Order be the city rates.

Amendment of section 10 of Dundee Gas Amendment Act 1872.

27. After the commencement of this Order section 10 (Price of gas within extended limits and when sold in bulk) of the Dundee Gas Amendment Act 1872 shall be read and have effect as if the words "not more than" were inserted after the word "by" in the said section and the words "at least" in the said section were deleted.

Trust funds under management of Corporation.

28.—(1) Where the Corporation or the magistrates or any number of them are the sole trustees for any charity foundation or mortification then and in every such case the accounts relative to the same shall be kept distinct from the other accounts kept by the Corporation.

(2) The Corporation shall yearly cause to be made out from their books accounts relative to such charity foundation or mortification and all the statutory provisions relative to the preparation audit submission to the

Corporation and inspection of the accounts and right of appeal in respect thereof shall apply to the accounts of such charity foundation or mortification.

Application of statutory provisions relating to accounts and audit.

29. The provisions of section 15 of and the Third Schedule to the Local Government (Scotland) Act 1929 shall apply to the audit of the accounts of the Corporation and all other provisions relating to accounts and audit contained in any other public and general or local and personal Act so far as subsisting at the commencement of this Order shall no longer be applicable to the accounts of the Corporation Provided that any account subject to be dealt with under the provisions of an order as to audit made by the Scottish Education Department in terms of section 19 of the Educational Endowments (Scotland) Act 1882 or of section 15 of the Educational Endowments (Scotland) Act 1928 shall continue to be dealt with in accordance with the provisions of such order.

Accounts to be laid before Corporation.

30. The accounts as the same shall have been audited in accordance with the provisions of the Third Schedule to the Local Government (Scotland) Act 1929 together with the auditor's report thereon shall be laid before a meeting of the Corporation to be held not later than the fifteenth day of October in each year and the accounts shall if and as approved by the Corporation be deposited for preservation with the city chamberlain.

Promissory notes.

31. Section 78 (Power to borrow on promissory notes) of the Order of 1927 shall be read and have effect as if the words "one hundred and fifty thousand pounds" appearing in subsection (1) thereof were "two hundred thousand pounds."

As to ranking of securities of Corporation.

32. Subject to any priority existing at the commencement of this Order all securities of and loans to the Corporation whether granted created issued or made before or after the commencement of this Order and all annuities dividends and interest thereon shall be charged indifferently on all the revenues of the Corporation and shall rank equally one with the other without any priority whatsoever and all such annuities dividends and interest shall be paid out of the burgh fund For the purposes of this section the revenues of the Corporation include the revenues of the Corporation from time to time arising from any land undertaking investment or other property for the time being of the Corporation other than the

A.D. 1934.

common good and from any government grants fees receipts for services and commodities and the rates or contributions leviable by the Corporation.

Account of common good.

33. The Corporation shall keep a separate account of the common good and in such account shall distinguish capital from revenue and as to revenue shall show under a separate heading or division on the one side all receipts and on the other side all payments and expenses.

Surplus from common good.

34. In the event of the royal burgh of Dundee in any year being possessed of any free revenue arising from the common good after deduction of the interest of any debt due by the common good to the loans fund and also of the necessary annual expenditure of such burgh from such free annual revenue there shall be contributed annually to the burgh fund such reasonable proportion as the Corporation in their discretion think just Provided always that no sum shall be contributed from the common good to the burgh fund unless the contribution for the liquidation of the debt (if any) due by the common good to the loans fund in the same year amounts to not less than one twentieth part of that debt.

Rates on property in harbour area.

35. The owners of property other than the harbour trustees within the harbour area shall pay city rates less a deduction of forty-five per centum.

The occupiers of property within the said harbour area other than the harbour trustees shall pay in addition to the occupiers' proportion of city rates the equivalent of the deduction of forty-five per centum from the owners' proportion of city rates.

The harbour trustees shall in respect of their harbour undertaking or any property within the said harbour area owned by them and occupied either by them or by their tenants pay city rates less the deductions of the appropriate percentages set out under Head III in columns 2 and 3 of the Second Schedule to this Order.

Limits of rates not to be exceeded.

36. Notwithstanding anything in this Order in no case shall the rates imposed in respect of sewers exceed the sum represented by ninepence in the pound of the rateable value nor shall the limits of any rates in respect of any other services imposed by any of the City Acts or any duly authorised increase thereof in any case be exceeded.

A.D. 1934.

As to rating of railways in certain cases.

37. As regards any part of the city rates which may at any time be levied to make good any deficiency that may arise in respect of the tramways undertaking of the Corporation the occupier of any lands or heritages belonging to or leased or used by a railway company shall not be liable to pay such part of the city rates.

Amendment of section 79 of Dundee Corporation Order 1927.

38. Section 79 (Reserve funds) of the Order of 1927 shall after the commencement of this Order be read and have effect as if for the words "omnibus undertaking" wherever occurring in that section there were substituted the words "tramways undertaking."

Amendment of section 50 of Dundee Water Act 1869.

39. After the commencement of this Order section 50 (Power to rate the owners of houses in certain cases) of the Dundee Water Act 1869 shall be read and have effect as if the words "four pounds" were substituted for the words "five pounds" and as if the words "ten per cent." were substituted for the words "twenty per cent." where they respectively occur in such section.

Repeal of sections of certain former Acts and Orders.

40. After the commencement of this Order the sections of the Acts and Orders mentioned in the Fifth Schedule to this Order set out in the first column of that schedule are hereby repealed to the extent mentioned in the second column of that schedule.

Saving clause for Dundee harbour.

41. Nothing contained in this Order shall repeal alter diminish or affect any rights interests titles dues powers jurisdictions immunities privileges exemptions and authorities of the trustees of the harbour of Dundee secured under any statute of and relating to the said trustees and their harbour undertaking or under any of the Acts public local or private relating to the Corporation.

Costs of Order.

42.—(1) The costs charges and expenses of and incident to the preparing and applying for and issue of this Order and the confirmation thereof by Parliament or otherwise in relation thereto shall be paid by the Corporation and charged to the various departments of the Corporation in such proportions as the Corporation shall hereafter decide.

(2) If the Corporation borrow money for paying any such costs charges and expenses (which they are hereby authorised to do) any money so borrowed shall be repaid within three years from the commencement of this Order.

The SCHEDULES referred to in the foregoing Order.

THE FIRST SCHEDULE.

(Referred to in the sections of this Order the marginal notes whereof are "Annual estimates" and "Laying on of city rates.")

CITY RATES—EXPENDITURE PAYABLE WHOLLY BY THE OCCUPIER WHERE INCURRED FOR AND IN CONNECTION WITH THE FOLLOWING PURPOSES :—

1. Police.
2. Lighting.
3. Cleansing.
4. Fire prevention.
5. Public parks.
6. Baths and washhouses.
7. Public libraries.
8. Fish market and city arcade.
9. Markets.
10. Slaughter-houses.
11. Belmont estate.
12. Caird hall.
13. Gas.
14. Electricity.
15. Tramways.
16. Omnibuses.
17. Trolley vehicles.
18. Burial grounds.
19. Public clocks.
20. Public weighbridges.
21. Weights and measures inspection.
22. Petroleum Acts inspection.
23. Gas measures inspection.
24. Gas Regulation Act 1920.
25. Sheriff Court Houses (Scotland) Acts 1860 to 1884.
26. Payment in lieu of petty customs.
27. Fatal Accidents Inquiry (Scotland) Act 1895.
28. Explosives Act 1875.
29. Damage occasioned by mobs.

THE SECOND SCHEDULE.

(Referred to in the sections of this Order of which the marginal notes are "Exemptions or abatements from city rates" and "Rates on property in harbour area.")

PERCENTAGE TO BE DEDUCTED FROM CITY RATES IN RESPECT OF EXEMPTIONS OR ABATEMENTS.

Lands and heritages entitled to deduction from city rates.	Percentages where deduction is in respect of owners' proportion of city rates.	Percentages where deduction is in respect of occupiers' proportion of city rates.
HEAD I.		
Lands and heritages occupied and used mainly for the purposes of religion	48½	71
Lands and heritages occupied and used solely for the purposes of public charity	48½	71
Dundee Technical College and School of Art Bell Street and any extension thereof on the existing site	48½	71
Dundee Training College demonstration school hostel and playing fields	48½	71
The Museum Dudhope Park	48½	71
Victoria Art Galleries	48½	71
Orchar Art Galleries Beach Crescent Broughty Ferry	48½	71
HEAD II.		
Lands and heritages for the time being belonging to University College Dundee	48½	71
Lands and heritages for the time being belonging to University Court of the University of St. Andrews at Dundee	48½	71
HEAD III.		
Harbour undertaking	45	11¼

THE THIRD SCHEDULE.

(Referred to in the section of this Order of which the marginal note is "Exemptions or abatements from city rates.")

PROPERTY IN RESPECT OF WHICH THE CITY RATES ARE NOT EXIGIBLE.

Lands and heritages entitled to deduction from city rates.	Deductions.	
	Percentage where deduction is in respect of owners' proportion of city rates.	Percentage where deduction is in respect of occupiers' proportion of city rates.
Lands and heritages occupied and used solely as churches chapels or other religious meeting places for public worship - - -	100	100
Lands and heritages occupied and used solely as public libraries -	100	100

THE FOURTH SCHEDULE.

(Referred to in the section of this Order of which the marginal note is "Recovery of city rates.")

Authenticated extracts of part of the roll of assessment for the year from
to
made up for the purposes and in terms of the Dundee Corporation Acts 1871 to 1934 the Rating (Scotland) Act 1926 the Rating and Valuation (Apportionment) Act 1928 the Local Government (Scotland) Act 1929 and any Acts amending or extending the same.

Lord Provost.

Treasurer.

Bailie.

A.D. 1934.

That on the fifteenth day of March the said persons and others who have failed to pay the city rates and water rates charged against them or any portions thereof have incurred in addition to the city rates a penalty of one penny upon each pound of the rental of the premises in respect of which they are assessed in terms of the said Dundee Corporation Acts 1871 to 1934.

That in these circumstances it becomes necessary to apply to your Lordship for warrant to the following effect:—

May it therefore please your Lordship to grant summary warrant against the persons and others who have failed in payment as aforesaid for recovery of the said rates so remaining unpaid and penalty foresaid and to authorise the petitioner or officers of court to enter the houses or other premises of the persons and others who have failed in payment as aforesaid and to poind seize remove or secure any goods and effects therein belonging to or in the lawful possession of such persons and others or so much thereof as will fully satisfy the arrears of said rates due by them respectively and penalty with the costs and charges incurred or to be incurred in carrying the said warrant into execution and warrant also to the petitioner or officers of court or any licensed auctioneer after the lapse of four days in the event of the non-payment of said arrears and penalty together with said costs and charges to sell and dispose of said goods and effects by public auction on three days' notice of the sale either on the premises in or from which the same were so poinded seized removed or secured or at the market cross or such other place as may be fixed by your Lordship and apply the proceeds in payment of the said arrears and penalty and costs and charges incurred in carrying the said warrant into execution returning any balances to the owners and the petitioner further craves your Lordship to decern and ordain instant execution by arrestment of the goods debts and sums of money of the said persons and others in satisfaction of the said rates due by them and penalty and costs and charges incurred in carrying the said warrant into execution and further to grant warrant to open shut and lockfast places.

City Collector.

(Place and date) The sheriff (or sheriff-substitute as the case may be) having considered the foregoing application and attestation grants warrant as craved and appoints all sales by virtue hereof to take place on the premises in which the goods and effects were seized or at Shore Terrace Dundee and further grants warrant to open shut and lockfast places.

I city collector of city rates and water rates for the city and royal burgh of Dundee do hereby certify that this volume is an authenticated extract of part of the roll of assessment according to which the city rates and water rates are leviable from the persons and others herein named for the year from to
that the said rates became due and payable on
that certain of the persons and others assessed in the said books have failed to pay the said rates notwithstanding of the same having been demanded from them by printed notices from me delivered to or left for them on the premises assessed and that the persons and others named in this volume who have so failed to pay the said rates are those against whose names respectively the charges in this volume remain unpaid or otherwise undischarged at this date.

City Collector.

(Place and date)
county of Forfar.

To the honourable the sheriff of the

The petition of city collector for the city and royal burgh of Dundee.

Humbly sheweth

That by the Dundee Corporation Acts 1871 to 1934 the Rating (Scotland) Act 1926 the Rating and Valuation (Apportionment) Act 1928 the Local Government (Scotland) Act 1929 and any Acts amending or extending the same certain rates are authorised to be levied in the city and royal burgh of Dundee.

That in terms of the said Acts authenticated extracts of the rolls of assessment for levying the said rates for the year from to were made up and delivered to the petitioner in order to his collecting the sums set opposite the names of the persons and others respectively therein entered of which authenticated extracts of the rolls of assessment this is volume

That the said rates became due and payable on with the exception of those rates in respect of which one-half thereof had been paid on in which case the remaining half became due and payable on or before

That by the attestation of the petitioner hereunto prefixed it appears that certain of the persons and others so assessed have failed to pay the said rates on or before the said or in the case where half of the rates had been paid on have failed to pay the remaining half on or before notwithstanding of the same having been demanded from them by printed notices from the petitioner delivered to or left for them on the premises assessed and that the persons and others named in this volume who have so failed to pay are those against whose names respectively the charges in this volume remain unpaid or otherwise undischarged at the date of the said attestation.

THE FIFTH SCHEDULE.

(Referred to in the section of this Order of which the marginal note is "Repeal of sections of certain former Acts and Orders.")

Section of Act.	Extent of Repeal.
I. The Dundee Gas Act 1868.	
Section 69 (Commissioners to fix rates for gas)	The words in the section after the words "the year then ensuing."
Section 71 (Assessment and levy of rate).	The whole of the section.
II. The Dundee Water Act 1869.	
Section 47 (Rates to be regulated so as not to exceed expenses).	The whole of the section.
Section 49 (Unoccupied premises may be included in rates).	The last proviso in the said section.
III. The Dundee Gas Amendment Act 1872.	
Section 19 (Estimates and charges and contingent guarantee rate).	The words in the section after and including the words "and the gas contingent guarantee rate."
IV. The Dundee Gas (Additional Powers) Act 1877.	
Section 12 (Estimates and charges and contingent guarantee rate).	The words in the section after and including the words "and the gas contingent guarantee rate."
V. The Dundee Police and Improvement Consolidation Act 1882.	
Part V (Estimates and assessments).	The whole of the Part.
VI. The Dundee Gas (Debenture Stock) Act 1882.	
Section 13 (Estimates and charges and contingent guarantee rate).	The words in the section after and including the words "and the gas contingent guarantee rate."
VII. The Dundee Corporation Act 1897.	
Section 6 (Estimates and charges and contingent guarantee rate).	The words in the section after and including the words "and the gas contingent guarantee rate."

A.D. 1934.	Section of Act.	Extent of Repeal.
	VIII. The Dundee Corporation (Tramways) Act 1898.	
	Section 25 (Statement and balance sheet and estimates to be laid before Corporation).	The words in the section after the words "Tramway Acts."
	Section 26 (Burgh assessments and borrowing powers).	The whole of the last proviso.
	IX. The Dundee Gas Street Improvements and Tramways Act 1899.	
	Section 10 (Estimates and charges and contingent guarantee rate).	The words in the section after and including the words "and the gas contingent guarantee rate."
	X. The Dundee Corporation Order 1901.	
	Section 37 (Estimates of gas commissioners to be for financial year).	The whole of the section.
	XI. The Dundee Corporation Order 1907.	
	Section 52 (Application of sections of former Acts).	So far as the said section applies section 25 (Statement and balance sheet and estimates to be laid before Corporation) of the Dundee Corporation (Tramways) Act 1898.
	Section 95 (Certain provisions of Act of 1882 to apply).	The proviso by which the free annual revenue of the common good of the burgh is charged.
	Section 99 (Assessments).	Subsections (4) (5) and (6).
	XII. The Dundee Gas Commissioners Order 1910.	
	Section 11 (Provisions of Acts of 1868 and 1899 made applicable).	So far as the section applies section 10 (Estimates and charges and contingent guarantee rate) of the Act of 1899.
	Section 14 (Application of rates and charges).	The whole of the section.
	Section 19 (Accounts to be laid before meeting of Commissioners).	The whole of the section.
	Section 20 (Abstract of accounts to be printed and circulated).	The whole of the section.

Section of Act.	Extent of Repeal.
XIII. The Dundee Water Order 1911.	
Section 54 (Application of rates and charges).	The whole of the section.
XIV. The Dundee Corporation (Improvements and Tramways) Act 1913.	
Section 22 (Application of sections of former Acts).	So far as that section applies section 25 of the Act of 1898.
Section 26 (Amendment of section 25 of Act of 1898).	The whole of the section.
Section 43 (Certain provisions of former Acts and Order to apply).	The provisos by which the free annual revenue of the common good is charged and referring to the payment to the common good.
XV. The Dundee Corporation and Water and Gas Order 1925.	
Section 47 (Certain provisions of former Acts and Order to apply).	The provisos by which the free annual revenue of the common good is charged and referring to the payment to the common good.
XVI. The Dundee Corporation Order 1927.	
Section 6 (Power to run omnibuses).	Subsection (8).
Section 80 (Amendment of section 34 of Act of 1882).	The whole of subsection (1).
Section 82 (Apportionment of receipts and payments between separate accounts).	The whole of the section.
XVII. The Dundee Corporation Order 1929.	
Section 4 (Certain provisions of former Act and Order as to borrowing to apply).	The proviso by which the free annual revenue of the common good is charged.
XVIII. The Dundee Corporation Order 1932.	
Section 35 (Trolley vehicles to form part of tramway undertaking).	Subsection (2).

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THE SIXTH SCHEDULE.

DESCRIBING THE SEVERAL ACTS AND ORDERS REFERRED TO IN THE FOREGOING ORDER AS "THE CITY ACTS."

The Dundee Gas Act 1868.

The Dundee Water Act 1869.

The Dundee Water Extension Act 1871.

The Dundee Police and Improvement Act 1871.

The Dundee Tramways Act 1872.

The Dundee Water Amendment Act 1872.

The Dundee Gas Amendment Act 1872.

The Dundee Water (Additional Powers) Act 1874.

The Dundee Gas (Additional Powers) Act 1877.

The Dundee Street Tramways Turnpike Roads and Police Act 1878.

The Dundee Police and Improvement Consolidation Act 1882.

The Dundee Water Act 1882.

The Dundee Gas (Debenture Stock) Act 1882.

The Dundee Electric Lighting Order 1883.

The Dundee Street Tramways Recreation Grounds Police and Improvement Act 1887.

The Dundee Electric Lighting Order 1890.

The Dundee Water Act 1891.

The Dundee Extension and Improvement Act 1892.

The Dundee Corporation Act 1894.

The Dundee Corporation Act 1897.

The Dundee Corporation (Tramways) Act 1898.

The Dundee Gas Street Improvements and Tramways Act 1899.

The Dundee Corporation Order 1901.

The Dundee Corporation Libraries Order 1902.

The Dundee Water Order 1905.

The Dundee Corporation Order 1907.

The Dundee Electric Lighting (Extension) Order 1908.

The Dundee Gas Commissioners Order 1910.

The Dundee Water Order 1911.

The Dundee Corporation (Improvements and Tramways) Act 1913.

The Dundee Boundaries Act 1913.

The Dundee Boundaries Extension and Gas Order 1914.

The Dundee Corporation Order 1915.

The Dundee Corporation Order 1920.

The Dundee Gas Order 1921.

The Dundee Corporation Order 1921.

The Dundee Corporation and Water and Gas Order 1925.

The Dundee Corporation Order 1926.

The Dundee Corporation Water Rate (Application of Rating Act) Order 1927.

The Dundee Corporation Order 1927.

The Dundee Corporation Order 1929.

The Dundee Corporation (General Powers) Order 1930.

The Dundee Electricity (Extension) Special Order 1931.

The Dundee Corporation Order 1932.

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