ANNO VICESIMO QUARTO & VICESIMO QUINTO

VICTORIÆ REGINÆ.

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CAP. XXXVII.

An Act to simplify the Mode of raising the Assessment for the Poor in *Scotland.* [22d *July* 1861.]

WHEREAS it is expedient to simplify the Mode of imposing the Assessment for raising the Funds for the Relief of the Poor in *Scotland:* 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:

So much of Sect. 34. of 8 & 9 Vict. c. 83. as to Means and Substance Mode of Assessment abolished.

1. From and after the First Day of *January* One thousand eight hundred and sixty-two so much of Section Thirty-four of the Act of the Eighth and Ninth Years of Her Majesty, intituled *An Act for the Amendment and better Administration of the Laws relating to the Relief of the Poor in* Scotland, as makes it lawful for any Parochial Board of any Parish or Combination of Parishes in *Scotland* to raise One Half of the Funds requisite for the Relief of the poor Persons entitled to Relief from the Parish or Combination by Assessment upon the Owners of all Lands and Heritages within the Parish or Combination, according to the annual Value of such Lands and Heritages, and the other Half upon the whole Inhabitants, according to their Means and Substance, other than Lands and

Heritages situated in *Great Britain* and *Ireland*, or to raise such Funds by Assessment, imposed as an equal Per-centage upon the annual Value of all Lands and Heritages, within the Parish or Combination, and upon the estimated annual Income of the whole Inhabitants from Means and Substance other than Lands and Heritages situated in *Great Britain* or *Ireland*, is hereby repealed: and every Parochial Board of any Parish or Combination of Parishes now raising such Funds in Terms of the Parts of the said recited Act which are hereby repealed as aforesaid shall, before ceasing to raise such Funds, and within Two Months after the passing of this Act, resolve to adopt the First Mode of Assessment specified in Section Thirty-four of the recited Act, and to classify Lands and Heritages equitably in Terms of the Thirty-sixth Section of the said recited Act, and shall forthwith report such Resolution to the Board of Supervision, which is hereby authorized and required to determine whether or not the Classification so resolved on is equitable, and, in the event of their considering the Classification thereby made is not equitable, to vary or alter the same as to them shall seem just; and until the said First Mode of Assessment so resolved on, with relative Classification, shall have been approved of by the Board of Supervision, the Assessment for Relief of the Poor in any Parish where the Classification may not be approved of shall continue to be raised according to the Mode now in operation in such Parish; and after the proposed Classification in any Parish shall have been approved of by the Board of Supervision, it shall not be altered or departed from without the Sanction of the said Board: Provided always, that nothing in this Act shall be construed to prevent the Parochial Board of any Parish or Combination of Parishes from collecting any such Assessments actually imposed prior to the First Day of *January* One thousand eight hundred and sixty-two, according to the Mode legally in force in the Parish or Combination at the Date when such Assessments were imposed.

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