LONDON COUNTY

1953 No. 480

The Rate Accounts (Metropolitan Borough Councils) Regulations, 1953

Made - - - -	19*th March*, 1953
Laid before Parliament	20*th March*, 1953
Coming into Operation	1*st April*, 1953

The Minister of Housing and Local Government, in exercise of his powers under subsection (1) of section 235 of the Local Government Act, 1933(a), and of all other powers enabling him in that behalf, hereby makes the following regulations:—

Citation and commencement

1. These regulations may be cited as the Rate Accounts (Metropolitan Borough Councils) Regulations, 1953, and shall come into operation on the first day of April, 1953.

Interpretation

2.—(1) In these regulations, unless the context otherwise requires—

"book" means a bound book or such other assemblage of documents as may be approved by the Minister for recording the matter referred to in these regulations;

"chief financial officer" means the chief officer charged with keeping the accounts of a council;

"council" means council of a metropolitan borough;

"the Minister" means the Minister of Housing and Local Government;

"rate", "rating area", "ratepayer" and "hereditament" have the meanings respectively assigned to them by section 68 of the Rating and Valuation Act, 1925(b);

"year" means a period of twelve months beginning with the first day of April.

(2) The Interpretation Act, 1889(c), applies to the interpretation of these regulations as it applies to the interpretation of an Act of Parliament.

Application

3. These regulations shall apply to the accounts of the income and expenditure of a council and their officers in relation to a rate:

Provided that the Minister may from time to time, and either generally or specially, authorise such departure from the provisions of these regulations as he may think fit.

(a) 23 & 24 Geo. 5. c. 51. (b) 15 & 16 Geo. 5. c. 90.
(c) 52 & 53 Vict. c. 63.

Accounts to be kept by chief financial officer

4. A chief financial officer of a council shall keep such ledger accounts, books of account and records as may be necessary to present a full and correct account of all transactions in relation to a rate, and in particular shall keep the following accounts and records:—

(*a*) ledger accounts, which shall be kept on the double entry system, including:—

(i) personal accounts with—

(*i*) officers having cash transactions in relation to a rate;

(*ii*) ratepayers in respect of rates assessed upon them;

(*iii*) ratepayers in respect of costs due from them;

(*iv*) authorities from whom precepts are received;

(ii) impersonal accounts of—

(*i*) costs of rate collection;

(*ii*) rate income;

(iii) final accounts for—

(*i*) each part of the area in which an additional item of rate is levied or to which income in aid of rate is credited;

(*ii*) rate income appropriation;

(*b*) a continuous record, which shall be kept either in the ledger or in a separate book provided for the purpose, of the ascertained products of the rates levied for the purposes of each precepting authority, for the purposes of each part of the area in which an additional item of the general rate is levied, and for the purposes of each fund or revenue in respect of which the council are required to keep separate account, and of the disposal thereof, showing the surplus or deficiency to date in respect of each such levy;

(*c*) a costs accounts book containing at least the following particulars in respect of proceedings for the recovery of rates:—

(i) reference number;

(ii) name of ratepayer;

(iii) arrears brought forward;

(iv) costs incurred in respect of—

(*i*) summons,

(*ii*) distress warrant,

(*iii*) distraint and

(*iv*) commitment;

(v) other costs, if any;

(vi) total costs incurred;

(vii) amount paid and date or receipt number;

(viii) costs irrecoverable (showing amount and reason);

(ix) arrears carried forward;

(*d*) a rate arrears list containing at least the following particulars:—

(i) reference number;

(ii) name of ratepayer;

(iii) address of property;

(iv) amount due at 31st March in each year in respect of—

(*i*) rate for that year and

(*ii*) previous rates;

(v) proceedings taken and result;

(vi) treatment in succeeding year;

(*e*) an account of the rate receipt forms purchased by the council and issued to the collecting officers, showing the numbers issued at each date according to the consecutive numbering printed on the said forms.

Contents of rate book

5. The rate book shall contain at least the following particulars in respect of each hereditament:—

(i) reference number;
(ii) changes in occupation, with dates;
(iii) name of ratepayer;
(iv) description of property rated;
(v) name or situation of property;
(vi) rateable value;
(vii) rate in the pound and current rate;
(viii) arrears of previous rates;
(ix) additional debits;
(x) refunds (amount and reference);
(xi) amount paid and date or receipt number;
(xii) rates irrecoverable (showing amount and reason);
(xiii) arrears carried forward.

Records to be kept by chief financial officer

6. A chief financial officer shall:—

(*a*) prepare and submit to the council at the close of each rate period and on such other occasions as the council may direct—

(i) a list of the items which should in his opinion be written off as irrecoverable, showing the reason in each case, and

(ii) a list of any other items which have not been collected at the date when such list is prepared;

(*b*) keep a book containing particulars of the information required to be inserted in or attached to the demand note with respect to allowances to owners which may be claimed under any statute for the time being in force.

Duties of officers in respect of rate moneys

7.—(1) An officer who collects rate moneys on behalf of a council shall:—

(*a*) keep an accurate and chronological account of such moneys and of their deposit or disposal;

(*b*) punctually issue receipts in consecutive numerical sequence in a form determined by the council;

(*c*) bank all moneys of the council received by him not later than the day following receipt;

(*d*) comply with the provisions of the Accounts (Payment into Bank) Order, 1922(**a**); and

(*e*) submit his accounts for examination at such times and in such manner as the council may direct.

(2) A warrant officer or broker who receives rate moneys on behalf of a council shall keep and punctually enter up a cash account and receipt book in such manner as the council may direct, and shall comply with the provisions of the Accounts (Payment into Bank) Order, 1922.

(**a**) S.R. & O. 1922/1404; Rev. V, p. 885; 1922, p. 507.

General duties of chief financial officer in relation to rate accounts

8. A chief financial officer shall be responsible for:—

(*a*) keeping, making punctual and correct entries in and balancing the accounts, books and records referred to in regulations 4, 5 and 6 of these regulations;

(*b*) presenting the ledger accounts to the council or to the appropriate committee and obtaining their approval to the submission of such accounts, with or without amendment, to the district auditor;

(*c*) submitting all accounts at the audit;

(*d*) supervising the accounts, books and records required by these regulations to be kept by other officers.

Treatment of refunds

9.—(1) A refund made to a ratepayer in respect of overpayment of any rate shall be shown in the current rate book in the manner prescribed by this regulation.

(2) The amount refunded shall be shown as a refund, and a like amount shall be deducted from the total of the amounts paid by ratepayers.

(3) Where a refund is made in respect of a rate payment covering a period extending beyond a period of occupation, entries shall be made showing in respect of the period and hereditament to which the refund relates—

(*a*) any amount paid by a new occupier;

(*b*) any amount written off as irrecoverable; and

(*c*) any arrears carried forward.

(4) Where in consequence of a refund (other than a refund falling to be treated under the last preceding article of this regulation) any part of the total amount due in any year in respect of a hereditament has to be written off as irrecoverable, the appropriate amount shall be shown as a rate irrecoverable.

Revocation

10. The London (Rate Collection) Accounts Order, 1901(**a**), is hereby revoked.

Given under the official seal of the Minister of Housing and Local Government this nineteenth day of March, nineteen hundred and fifty-three.

(L.S.)

H. Symon,
Under Secretary,
Ministry of Housing and Local Government.

EXPLANATORY NOTE

(*This Note is not part of the Regulations, but is intended to indicate their general purport.*)

These Regulations prescribe the manner in which the rate accounts and rate books are to be prepared and kept by the appropriate officers of the Metropolitan Borough Councils. They meet alterations in the law of rating in London made by the Local Government Act, 1948, and the London County Council (General Powers) Act, 1949.

(**a**) S.R. & O. 1901/201; 1901, p. 230.