STATUTORY INSTRUMENTS

1962 No. 8

LOCAL GOVERNMENT, ENGLAND AND WALES

The Rate-accounts Regulations, 1962

Made - - - -	*3rd January*, 1962
Laid before Parliament	*8th January*, 1962
Coming into Operation	*1st April*, 1962

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, commencement and interpretation

1. These regulations may be cited as the Rate-accounts Regulations, 1962, and shall come into operation on the 1st day of April, 1962.

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

(2) In these regulations—

"council" means the council of a county borough, county district or metropolitan borough or the Council of the Isles of Scilly;

"parish" includes any part of a parish being either a contributory place as defined in section 343 of the Public Health Act, 1936(c), or an area otherwise subject (except in respect of a garden or square in London) to separate or differential rating;

"London" means the administrative county of London; and

"rate" means a general rate, including any item levied together with, and as an additional item of, a general rate.

(3) The definitions of the expressions "hereditament", "owner" and "ratepayer" in section 68 of the Rating and Valuation Act, 1925(d), shall apply for the purposes of these regulations and (in the application of these regulations to London) shall apply as if that Act extended to London.

Accounts and records

3. Each council shall keep such accounts and records as may be necessary to present a full and correct account of all transactions in relation to the rates levied by them and in particular shall keep the following—

(1) ledger accounts on the double entry system, which shall include:—

(*a*) accounts with—

(i) officers having cash transactions in relation to the rates;

(ii) the ratepayers in respect of the rates;

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

(iv) authorities from whom precepts are received;

(a) 23 & 24 Geo. 5. c. 51. (b) 52 & 53 Vict. c. 63. (c) 26 Geo. 5 & 1 Edw. 8. c. 49. (d) 15 & 16 Geo. 5. c. 90.

(*b*) accounts of—

(i) the costs of rate collection ; and

(ii) the income from the rates ; and

(*c*) accounts for—

(i) each parish ; and

(ii) the appropriation of the income from the rates ;

(2) a rates record, which shall contain at least the following particulars in respect of each hereditament—

(*a*) sufficient particulars to enable the hereditament to be identified ;

(*b*) changes in occupation with dates ;

(*c*) the ratepayer ;

(*d*) the rateable value ;

(*e*) the amounts in the pound at which the several rates are charged ;

(*f*) the amounts of the several rates or the instalments thereof ;

(*g*) the arrears of previous rates on the first day of each rate period ;

(*h*) additional debits ;

(*i*) rates written off (including allowances to owners or occupiers) (every entry showing the reasons and being made in respect of the rate period in which the writing off is found to be due) ;

(*j*) amounts paid and the dates or receipt numbers (or arrears carried forward and the dates or receipt numbers of payments) ; and

(*k*) arrears carried forward:

Provided that the rates record may—

(A) in respect of any hereditament, record items (*a*), (*b*), (*e*), (*g*) and (*j*) by reference to any other record ; and

(B) record—

(i) hereditaments belonging to the council ; and

(ii) any hereditaments belonging to an owner who is rated under the provisions of section 11 of the Rating and Valuation Act, 1925, or any similar local enactment, or pays or collects the rates in pursuance of an agreement made with the council under any such enactment ;

in the aggregate and by reference to any other record ;

(3) a costs account record, which shall show, in respect of each ratepayer against whom proceedings for the enforcement of the payment of rates are taken, the costs incurred and the amount recovered in respect thereof ;

(4) a continuous record of the calculations required by the Rate-product Rules, 1959(a), or the Rate-product (County Boroughs) Rules, 1959(b).

Any such account or record may be maintained in a bound or loose-leaf book, a series of cards or any other recording apparatus of any kind, and any such book, cards or apparatus may contain accounts or records of any other rate, rent or charge.

(a) S.I. 1959/258 (1959 II, p. 2288). (b) S.I. 1959/259 (1959 I, p. 1602).

Officers

4. Any officer who collects rate moneys on behalf of a council shall keep an accurate and chronological account of their receipt and disposal.

5. The treasurer (or where under the proviso to subsection (1) of section 58 of the Local Government Act, 1958(a), an officer has been designated as the chief financial officer of the council, such officer) shall—

(1) prepare and submit to the council at the close of each rate period and at such other times as the council may direct a list of the amounts other than—

(*a*) allowances made in consequence of the alteration of the valuation list,

(*b*) allowances in respect of empty periods,

(*c*) allowances made by way of discount under section 8 of the Rating and Valuation Act, 1925,

(*d*) allowances made to owners under section 11 of the said Act, and

(*e*) amounts not chargeable by reason of subsection (1) of section 11 of the Rating and Valuation Act, 1961(b),

which it is proposed to write off, showing the reasons in each case; and

(2) be responsible for the efficient maintenance and examination of the accounts and records required by these regulations.

Departures from preceding provisions

6. The Minister of Housing and Local Government may from time to time, and either generally or specially, authorise such departures from the preceding provisions of these regulations as he may think fit.

Amendment and revocation of existing instruments

7.—(1) In the Rate-product Rules, 1959, and the Rate-product (County Boroughs) Rules, 1959—

(*a*) in the definitions of "gross rate income", for the words "the total of the gross amounts appearing in the rate book", there shall be substituted the words "the total of the gross amounts appearing in the rates record", and

(*b*) for the definitions of "loss on collection", there shall be substituted—

"'loss on collection', in relation to any area and to any year, means the total in the rates record for the year of rates written off, other than allowances made by way of discount under section 8 of the Rating and Valuation Act, 1925".

(2) In the Rate-demands Rules, 1958(c)—

(*a*) in rule 7 (which provides for the particulars to be entered in the demand note or in a schedule attached thereto), for the words "in any case where an amount due from an owner in respect of a group of two or more hereditaments is shown as one total in the rate book", there shall be substituted the words "in any case where an amount due from an owner in respect of a group of two or more hereditaments is shown as one total in the rates record", and

(*b*) in Parts I, II, III and IV of the First Schedule (which set out forms for the demand notes), for the words "Number in Rate Book", there shall be substituted the words "Number in Rates Record".

(a) 6 & 7 Eliz. 2. c. 55. (b) 9 & 10 Eliz. 2. c. 45. (c) S.I. 1958/2198 (1958 II, p. 2054).

8. The following instruments

The Rate Accounts (Rural District Councils) Order, 1926(a);

The Rate Accounts (Borough and Urban District Councils) Order, 1926(b); and

The Rate Accounts (Metropolitan Borough Councils) Regulations, 1953(c)

are hereby revoked.

Given under the official seal of the Minister of Housing and Local Government this third day of January, nineteen hundred and sixty-two.

(L.S.) *Charles Hill,*
Minister 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 (which replace existing ones) prescribe the records which are to be kept in respect of rates by the councils of county boroughs. metropolitan boroughs and county districts and the Council of the Isles of Scilly.

(a) S.R. & O. 1926/1123 (Rev. V, p. 1021: 1926 p. 374).
(b) S.R. & O. 1926/1178 (Rev. V, p. 1006: 1926 p. 262).
(c) S.I. 1953/480 (1953 I, p. 998).