Extent, citation and construction.

6.—(1) This Act shall extend to Scotland only.

(2) This Act may be cited as the Education (Scotland) Act, 1925, and shall be included among the Acts which may be cited together as the Education (Scotland) Acts, 1872 to 1925.

CHAPTER 90.

An Act to simplify and amend the law with respect to the making and collection of rates by the consolidation of rates and otherwise, to promote uniformity in the valuation of property for the purpose of rates, to amend the law with respect to the valuation of machinery and certain other classes of properties, and for other purposes incidental to or connected with the matters aforesaid. [22nd December 1925.]

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.

RATING.

Rating authorities.

1.—(1) The council of every county borough and the council of every urban and rural district shall be the rating authority for the borough or for the county district, and from and after the appointed day no authority or person other than the council shall have power to make or levy any rate within the borough or district.

(2) As from the appointed day all powers and duties of the overseers of the poor in relation to the making, levying, and collection of rates, and of any other person who by virtue of any local Act has powers in that behalf, shall in every rating area be exercised and performed by the rating authority.

(3) Every rating authority shall for the purposes of their powers and duties under this Act (other than the power of appointing persons to act as members of an assessment committee) have the same power with respect to the appointment and authorisation of committees as they have under section two hundred of the Public Health Act, 1875, or subsection (1) of section fifty-six of the Local Government Act, 1894, as the case may be, for the purposes of the Acts relating to the public health. 38 & 39 Vict. c. 55. 56 & 57 Vict. c. 73.

(4) In the case of a rural rating area the parish council of every parish or group of parishes, and the parish meeting of every parish not under a parish council, shall be entitled to appoint two persons, being local government electors, to act as members of the rating authority, or of any committee appointed by that authority in pursuance of this section, so far as regards the exercise or performance in connection with property in that parish or group of parishes of any powers or duties of the rating authority under Part II. of this Act, and the persons so appointed shall, for that purpose, but not for any other purpose, be deemed to be members of the rating authority or committee, as the case may be.

Levy of, and provisions as to, general rate.

2.—(1) As from the date of the first new valuation, the rating authority of each urban rating area, in lieu of the poor rate and any other rate which they have power to make, shall make and levy for their area a consolidated rate which shall be termed "the general rate."

(2) As from the appointed day the rating authority of each rural rating area shall, in lieu of making a poor rate for each parish, make and levy a general rate for the whole of the district.

(3) Subject to the provisions of this Act, every general rate shall be a rate at a uniform amount per pound on the rateable value of each hereditament in the rating area, and shall be made, levied and collected, and shall be recoverable, in the same manner in which at the commencement of this Act the poor rate may be made, levied, collected and recovered, and all the enactments relating to the poor rate which are in force at the commencement of this Act, including (subject to the provisions of this Act) enactments relating to appeals

against a poor rate, shall, so far as not repealed by this Act, apply to the general rate:

Provided that—

(*a*) In the case of any general rate made in a rural rating area in respect of any period before the date of the first new valuation, the rating authority shall, notwithstanding anything in this subsection, give effect in the collection of the rate to any exemption or abatement to which any person would have been entitled in respect of any hereditament if the rate had been a poor rate; and

12 & 13 Vict. c. 14.

(*b*) notwithstanding anything in the Distress for Rates Act, 1849, the justices shall not issue a warrant of commitment in default of distress for non-payment of the general rate against any person who proves to their satisfaction that his failure to pay is due to circumstances beyond his control, but where the justices in pursuance of this provision refuse to issue a warrant the rating authority may, unless the justices at the time of so refusing think fit to remit the payment of the rate (which they are hereby authorised to do), subsequently renew the application for a warrant of commitment on the ground that the circumstances of the person have changed.

(4) A rating authority shall have power to reduce or remit the payment of any general rate on account of the poverty of any person liable to the payment thereof.

(5) Where any amount, other than an amount which falls to be raised by means of a special rate under this Part of this Act, is, by virtue of any precept or otherwise, chargeable separately on any part of a rating area, the rating authority shall levy that amount on that part of the area together with, and as an additional item of, the general rate.

(6) Expenses incurred under the Public Libraries Acts, 1892 to 1919, by the library authority (not being a county council) of a library district being a parish shall, instead of being defrayed out of a rate raised in manner provided by paragraph (*c*) of subsection (1) of section eighteen of the Public Libraries Act, 1892, be levied in

55 & 56 Vict. c. 53.

the library district by the rating authority together with, and as an additional item of, the general rate.

(7) Section one hundred and thirty-three of the Lands Clauses Consolidation Act, 1845 (which provides that until the completion of the works the promoters of the undertaking shall make good any deficiency of poor rate caused by the lands being taken), shall have effect as though for the references therein to the poor's rate there were substituted references to the general rate, and as though the amount required to be made good by the promoters of the undertaking were in the case of lands situate in an urban rating area one-half of the deficiency in the several assessments to the general rate. 8 & 9 Vict. c. 18.

The assessment on which any payment made by promoters under the said section is based shall be inserted in the valuation list and any such payment shall be taken into account for the purpose of ascertaining the proceeds of any rate.

(8) The provisions of this Act relating to the general rate shall apply to any consolidated rate, by whatever name called, made for any area under any local Act on or after the date of the first new valuation.

(9) Every hereditament in the rating area, whether liable to be rated or not, shall be included in every rate in the rate book.

Levy of, and provisions as to, special rate in rural district. 3 & 4 Will. 4. c. 90.

3.—(1) As from the appointed day the rating authority of each rural rating area shall, in lieu of any rate in respect of expenditure under the Lighting and Watching Act, 1833, and of any rate in respect of special expenses under the Acts relating to public health, make and levy in each part of the area which is liable to be separately rated in respect of any such expenditure or in respect of any such special expenses a separate rate which shall be termed "a special rate":

Provided that, where the amount of any such expenditure, or of any such expenses, for any half-year falling to be raised by means of a special rate chargeable on any part of the area is less than ten pounds, or is so small that a general rate of less than one penny in the pound would be sufficient to produce the amount of that expenditure or of those expenses, that amount shall not be levied by a special rate, but shall be levied in that part of the area together with, and as an additional item of, the general rate.

In this subsection the expression "half-year" means the period of six months expiring on the thirty-first day of March or the thirtieth day of September.

(2) Subject to the express provisions of this Act as to special rates, all the provisions of this Act relating to the general rate shall apply to a special rate, except that the owner of any tithe or tithe rentcharge and the occupier of any woodlands, or of any land covered with water or used as a canal or as a towing-path for a canal or as a railway constructed under the powers of any Act of Parliament for public conveyance, and, until the date of the first new valuation, the occupier of any agricultural land, shall be liable to pay in respect of one-fourth part only of the rateable value of the tithe, tithe rentcharge, woodlands or land.

Operation and incidence of rate.

4.—(1) Every rate made by a rating authority on or after the appointed day shall be deemed to be made on the date on which it is approved by the authority, and any enactments requiring that rates must be allowed by justices shall cease to have effect.

(2) Subject to the provisions of this section, every general rate shall be made in respect of a period commencing in the case of the first general rate made under this Part of this Act for any rural rating area on the appointed day, in the case of the first general rate so made for any other rating area on the date of the first new valuation, and in the case of any subsequent general rate immediately after the expiration of the last preceding period in respect of which a general rate was made, and terminating on such date, to be specified in the rate, as may be fixed by the rating authority, and, in the case of the last rate made in respect of any financial year, the date so fixed shall be the last day of that year.

(3) Every special rate shall be made in respect of such period, to be specified in the rate, as may be fixed by the rating authority, and a rating authority in fixing any such period shall have regard to the period during which the charges to be met by the rate accrue.

(4) The following provisions shall have effect with respect to the assessing of persons to and their liability in respect of a rate—

(*a*) a person who is in occupation of the hereditament for part only of the period in respect of

which the rate is made, shall, subject to the provisions of this subsection, be liable to be charged with such part only of the total amount of the rate as the number of days during which he is in occupation bears to the total number of days comprised in the said period;

(*b*) a person who is in occupation of the hereditament for any part of the said period may be assessed to the rate in accordance with the provisions of paragraph (*a*) of this subsection, notwithstanding that he ceased to be in occupation before the rate was made;

(*c*) a person who is in occupation of the hereditament at any time after the rate is made may be assessed to and shall in the first instance be liable to pay, if he was in occupation at the beginning of the period, the whole rate, or, if he came into occupation subsequently, a proportion of the rate calculated on the basis that he will remain in occupation until the end of the said period, but shall, if he goes out of occupation before the end of the said period, be entitled to recover from the rating authority any sum paid by him in excess of the amount properly chargeable against him in accordance with the provisions of paragraph (*a*) of this subsection, except in so far as he has previously recovered the sum from an incoming occupier.

(5) Where the name of any person liable to be rated is not known to the rating authority, it shall be sufficient to assess him to the rate by the description of the "occupier" of the premises (naming them) in respect of which the assessment is made, without further name or description.

(6) Notwithstanding anything in this section, the rating authority may at any time make a supplementary rate if they think it necessary so to do having regard to the requirements of their area.

Amendment of rate.

5.—(1) The rating authority may at any time make such amendments in a rate (being either the current or the last preceding rate) as appear to them necessary in order to make the rate conform with the provisions

of this Part of this Act and any other enactments relating thereto, and in particular may—

(*a*) correct any clerical or arithmetical error in the rate:

(*b*) correct any erroneous insertions or omissions or any misdescriptions:

(*c*) make such additions to or corrections in the rate as appear to the authority to be necessary by reason of—

(i) any newly erected hereditament or any hereditament which was unoccupied at the time of the making of the rate coming into occupation; or

(ii) any change in the occupation of any hereditament; or

(iii) any property previously rated as a single hereditament becoming liable to be rated in parts:

Provided that not less than seven days before making under the foregoing provisions any amendment which is not necessitated by an alteration of the valuation list, and the effect of which is to alter the amount appearing in the rate as chargeable in respect of any hereditament, the rating authority shall send notice of the proposed amendment to the occupier of the hereditament, and if the owner is liable to pay the rates in respect of the hereditament also to the owner, and shall consider any objection thereto which may be made by him or them.

(2) Every amendment made under paragraph (*a*) or paragraph (*b*) of the preceding subsection in a rate shall have effect as if it had been contained in the rate as originally made.

(3) This section shall come into operation on the appointed day.

Publication of rate.

6.—(1) Notice of every rate shall be given by the rating authority within seven days after the making thereof, and the rate shall not be valid unless notice thereof is duly given in manner for the time being required by law.

(2) Any such notice may, if the rating authority think fit, be given either by affixing the notice at any

time within the said period of seven days on or near to the doors of churches and chapels in manner prescribed by section two of the Parish Notices Act, 1837, or by affixing the notice within the said period in some public or conspicuous place or situation in each parish affected, or by publishing the notice within the said period in one or more newspapers circulating in the area of the authority, and different methods of publication may be used as respects different parts of the area of the rating authority. 7 Will. 4. & 1 Vict. c. 45.

(3) This section shall come into operation on the appointed day.

Demand notes for rates.

7.—(1) Information with respect to the following matters shall be included in the demand note on which the general rate is levied, that is to say—

(*a*) the situation of the hereditament in respect of which the demand note is issued and such description thereof reasonably necessary for purposes of identification as may be prescribed;

(*b*) the rateable value, and, where it differs from the rateable value, also the net annual value;

(*c*) the amount in the pound at which the rate is charged;

(*d*) the period in respect of which the rate is made;

(*e*) the amounts in the pound which are being levied for the purposes respectively of the rating authority and of each authority by which a precept has been issued to the rating authority;

(*f*) the amount, if any, in the pound which is being levied as an additional item of the rate;

(*g*) the amounts in the pound which are being levied for such of the principal services administered respectively by the rating authority and the authorities by which precepts have been issued to the rating authority as may be prescribed.

(2) The information specified in paragraphs (*a*), (*b*) (*c*) (*d*) and (*e*) of subsection (1) of this section shall be included in the demand note on which any special rate is levied.

Discount on general rate.

8.—(1) The rating authority may, if they think fit, by resolution direct that an allowance by way of discount not exceeding two and one-half per centum shall be made on the amount due in respect of any general rate from every person who pays the net amount due before such date as the rating authority shall prescribe:

Provided that the said allowance—

(*a*) shall not be made where the person paying the rate is an owner who is entitled to any of the allowances for which provision is made by section eleven of this Act; and

(*b*) shall be made at the same rate to all persons entitled thereto.

(2) The rating authority may at any time revoke or vary a resolution under this section.

(3) While any resolution under this section is in force, there shall be included in every demand note on which the general rate is levied a statement of the effect of the resolution.

Provisions as to precepts.

9.—(1) As from the appointed day, any precept issued by the council of a county which under any enactment or order in force immediately before that day is required to be sent to a board of guardians and any precept which under any such enactment or order is required to be sent to overseers shall, instead of being so sent, be sent to the rating authority.

(2) The provisions hereinafter in this subsection contained shall have effect in relation to any precepts issued by guardians in respect of any period beginning on or after the appointed day, and by councils of counties in respect of any period beginning on or after the first day of April, nineteen hundred and twenty-nine:—

(*a*) Expenditure chargeable on two or more parishes or other areas which would, if this Act had not passed, have been chargeable in proportion to the yearly value of property therein shall not be apportioned between those parishes or areas:

(*b*) The precept shall require the rating authority of each rating area affected to levy—

(i) as part of the general rate, or as an additional item of the general rate; or

(ii) during the period before the date on which the provisions of this Part of this Act relating to the making of a general rate come into operation, as part of the poor rate or as an additional item of the poor rate;

a rate of such an amount in the pound, being (subject in the case of an urban rating area to such adjustment as is hereinafter provided) the same amount in the case of each rating

area affected, as may be specified in the precept, and shall state the date or dates on or before which payments are required to be made on account of the rate levied in pursuance of the precept and the amount of each such payment:

(*c*) Subject to the provisions of this section, the amount due under a precept to the authority by which it was issued shall be the amount produced by the rate of the amount in the pound specified therein, and, the rating authority shall make payments in accordance with the requirements of the precept on account of the amount due thereunder:

Provided that, for the purpose of securing that the basis on which the sums due under the precept are to be ascertained shall be the same for rural rating areas and urban rating areas, the amount due under a precept shall, in the case of an urban rating area, include a sum equal to that by which the produce of the rate would be increased if such of the reliefs given by Part II. of the Second Schedule to this Act as operate only in urban rating areas were not so given, and the precept shall require the rating authority to make provision accordingly for any such additional sum by increasing as may be necessary the amount in the pound of the rate which is required by the precept to be levied:

(*d*) For the purpose of enabling councils of counties and boards of guardians to issue their precepts in manner required by this subsection, every rating authority shall before the first day of February in each year transmit to every county council and board of guardians having power to issue a precept to that rating authority an estimate of the amount, calculated in the prescribed manner, which would be produced in the next financial year by a rate of a penny in the pound levied in the rating area or part thereof, as the case may be, if provision were not made by the said Part II. of the Second Schedule for any such relief as aforesaid which operates only in an urban rating area, and the aggregate amount of the payments required by

the precept shall not exceed the sum which a rate of the amount in the pound therein specified would produce on the basis of the estimate for that year:

Provided that, where a rating authority fails to transmit an estimate to any precepting authority in accordance with the foregoing provisions, the precepting authority may for the purposes of this section make an estimate in lieu of the rating authority:

(*e*) The precept must be issued, or information as to the amount in the pound of the rate to be levied thereunder must be given, to each rating authority affected not less than twenty-one days before the beginning of the financial year or the financial half-year, as the case may be, in which the rate is to be levied, and, for the purpose of enabling councils of counties to comply with the provisions of this paragraph, the estimates to be submitted to such councils under section seventy-four of the Local Government Act, 1888, shall be submitted before, instead of at the beginning of, every financial year, and an estimate may be revised under subsection (3) of the said section before the expiration, instead of at the expiration, of the first six months of the financial year:

51 & 52 Vict. c. 41.

(*f*) The amount due under a precept issued to a rating authority shall be ascertained in the prescribed manner, and, if that amount exceeds the aggregate amount of the payments required by the precept, the balance shall be paid by the rating authority to the authority issuing the precept, but, if that amount is less than the aggregate amount of the payments required by the precept, the balance shall be set off against any amount required by the next precept issued to the rating authority:

(*g*) Where the amount due under a precept, or any part of that amount, is not paid on or before the date specified in the precept for payment, the authority by which the precept was issued may, if they think fit, require the rating

authority to pay, in accordance with the following provisions, interest on that amount, or that part of the amount, and any interest so payable shall be paid by the rating authority to the authority by which the precept was issued in like manner as if it were due under the precept:

For the purpose of the foregoing provision, interest shall be calculated at the rate of six per cent. per annum and shall commence to run from the date of payment specified in the precept, except that no interest shall be charged in respect of any day before the expiration of six weeks from the commencement of the financial year or financial half-year, as the case may be, in respect of which the precept was issued, or in respect of any day on which the aggregate amount of any payments made under the precept is equal to or exceeds the sum which bears to the aggregate amount of the instalments required by the precept the same proportion as the number of days which have elapsed since the commencement of the said financial year or half-year, as the case may be, bears to the total number of days contained in that year or half-year.

(3) Any other authority by which precepts are issued, or any rating authority to which precepts are issued by any such first-mentioned authority, may make and submit to the Minister a scheme for applying to precepts issued by or to that authority the provisions of the last preceding subsection, subject to such modifications as may appear to be necessary having regard to the basis of apportionment or the incidence of charge existing at the commencement of this Act, and the Minister may, after giving any authorities concerned an opportunity of objecting, by order confirm the scheme either without modifications or subject to such modifications as he thinks fit:

Provided that, if an objection to any such scheme is made by any of the authorities concerned and is not withdrawn, the order shall be provisional only and shall not have effect unless and until confirmed by Parliament.

A scheme duly made, submitted and confirmed in accordance with the provisions of this subsection shall,

subject to the provisions of the confirming order, have effect as if enacted in this Act.

(4) Rules made for the purposes of this section—

(*a*) shall provide in what manner and to what extent the cost of the collection of a rate, including any allowances made under section eight or section eleven of this Act, and losses on collection are to be treated as deductions in estimating and ascertaining the amount produced by the rate; and

(*b*) shall make provision with respect to any other matters for which it appears necessary to make provision in order to carry this section into effect.

(5) Every authority shall on issuing a precept supply to the rating authority such information as is reasonably necessary for the preparation of demand notes in accordance with the foregoing provisions of this Part of this Act.

Unification of funds and accounts.

10.—(1) As from the date on which the provisions of this Part of this Act relating to the making of a general rate come into operation in a rating area, the rating authority shall keep, in substitution for such of their then existing rate funds as are being kept for the whole of the area, one rate fund, which shall be termed "the general rate fund," and all such first-mentioned rate funds which are being kept for the whole area on that date shall be amalgamated into the general rate fund, and references in any Act or document to the borough fund or district fund or any other rate fund which by virtue of this section has become amalgamated with the general rate fund shall, unless the context otherwise requires, be construed as references to the general rate fund.

(2) After the appointed day and subject as hereinafter provided, a rating authority shall not, so far as regards income which belongs to or expenditure which is chargeable on the whole of the rating area, be required to keep separate accounts for the parishes in their area, and the council of a county or a board of guardians shall not, so far as regards income which belongs to or expenditure which is chargeable on the whole of the county or union, or the whole of any rating area in the county, keep separate accounts for parishes, but shall keep separate accounts for rating areas:

Provided that nothing in this subsection shall affect the power of the Minister to make orders under section five of the District Auditors Act, 1879, requiring separate accounts to be kept as regards income or expenditure which relates to part only of an area, county or union. 42 & 43 Vict. c. 6.

(3) Where any authority other than a rating authority receives income applicable to the relief of rates in some part of their area (not being a part of the area to which expenditure properly incurred in connection therewith of an equal or greater amount is chargeable separately), that authority shall pay over the income so received (less the amount of any expenses properly incurred in connection therewith) to the rating authority of the area in which that part is situate to be credited to that part.

Rating of, and collection of rates by, owners.

11.—(1) The rating authority may by resolution direct that, in the case of all hereditaments in their area (exclusive of hereditaments consisting of agricultural land) which belong to a class to be defined in the resolution by reference to rateable value and also, if rent is paid, by reference to the interval at which rent from time to time becomes payable or is collected, the owners thereof shall be rated instead of the occupiers:

Provided that the class shall not be so defined as to include any hereditament the rent of which becomes payable or is collected at quarterly or any longer intervals or the rateable value of which exceeds thirteen pounds, or, in the case of any area in which, at the passing of this Act, a higher limit of value is in force for the purposes of section three of the Poor Rate Assessment and Collection Act, 1869, that higher limit. 32 & 33 Vict. c. 41.

Where a rating authority give any such direction as aforesaid—

(*a*) the owners of any hereditaments in the area of that authority to which the direction applies shall, in the case of any rate made while the resolution is in force, be rated accordingly, and the rating authority shall make to any owner who being so rated pays the amount due by him in respect of the rate before the expiration of one-half of the period in respect of which the rate is made (or, if the rate is payable by instalments one half of the period in respect of which the instalment is payable) or such later date or dates as may be specified in the

resolution an allowance equal to ten per cent. of the amount payable; and

(*b*) the rating authority, if they are the owners of any such hereditaments as aforesaid, shall in the case of any hereditament which is of a rateable value not exceeding that specified in the resolution and which is occupied by the owner, make to the owner (subject to the amount of the rate chargeable in respect of the hereditament being paid by the owner within the time fixed by the foregoing paragraph) an allowance corresponding to the amount, if any, passed on by the authority to the occupiers of hereditaments owned by them in respect of the allowance to which the authority are entitled under this subsection, and, unless the contrary is proved, an amount not less than five per cent. of the amount payable in respect of rates shall be deemed to have been so passed on by the authority.

(2) The owner of any hereditaments to which this subsection applies, that is to say, hereditaments the rent of which becomes payable or is collected at intervals shorter than quarterly, may, by agreement in writing with the rating authority, undertake in respect of any such hereditament either—

(*a*) that he will pay the rates chargeable in respect thereof, whether it is occupied or not; or

(*b*) that he will, so long as the hereditament is occupied, pay the rates chargeable in respect thereof; or

(*c*) that he will on behalf of the authority collect the rates due from the occupier thereof,

and the authority may agree, where the owner so undertakes and pays over to the authority on or before the date or dates specified in the agreement the amounts payable by him thereunder, to make to him an allowance not exceeding in the case of an undertaking under paragraph (*a*) fifteen per cent., in the case of an undertaking under paragraph (*b*) seven and one-half per cent., and in the case of an undertaking under paragraph (*c*) five per cent.

An allowance made under this subsection in respect of any hereditament to an owner who is rated under the preceding subsection shall be in substitution for any

allowance to which he might otherwise have been entitled in respect of that hereditament under the preceding subsection.

(3) An agreement entered into under this section shall continue in force until determined by notice given either by the rating authority to the owner or by the owner to the rating authority and, in the event of a change in the ownership of any hereditament while the agreement is in force, shall continue to be binding on the new owner as if it had been made with him.

A notice for the purposes of this subsection, or a resolution of the rating authority rescinding a previous resolution under subsection (1) of this section, shall take effect only on the expiration of a period in respect of which a rate is made, and in the case of a notice must be given before the commencement of the period on the expiration of which it is to take effect.

(4) Where in pursuance of this section the owner is rated or has undertaken to pay or collect the rates charged in respect of any hereditament, the amount due from him in respect of the rates shall be recoverable by the rating authority from him or, where the rates are collected by an agent of his, either from him or from that agent, in the same manner and subject to the same conditions in and subject to which rates are recoverable from occupiers of rated hereditaments.

(5) In the case of an undertaking by an owner to collect rates on behalf of the rating authority, the amount due from the owner shall be taken to be an amount which bears to the total amount of the rates due the same proportion as the aggregate amount actually collected by him in respect of rent and rates bears to the aggregate amount due in respect thereof.

Unless the undertaking by the owner to collect rates expressly so provides, the expression "rates due" shall not, for the purposes of the provisions of this section relating to an undertaking by an owner to collect rates, include rates accruing due before the date on which the undertaking comes into operation, nor for the purposes of this subsection shall account be taken of rent which accrued due before that date.

(6) Every owner who is rated under this section instead of the occupier, or who enters into an agreement with a rating authority under this section, shall from time to time on demand deliver to the rating authority

a list of the occupiers of the hereditaments in respect of which he is so rated or has so agreed, and such particulars with respect to the periods for which any of those hereditaments have been unoccupied, and with respect to the amounts which he has failed to collect from the occupiers, as the authority may require for the purpose of enabling them to determine what amount is properly due from the owner under this section, and if any such owner refuses or neglects to comply with the provisions of this subsection, or knowingly delivers to the rating authority particulars which are untrue in any material respect, he shall, in respect of each offence, be liable on summary conviction to a fine not exceeding five pounds, and, in the case of refusal or neglect to deliver particulars, to a further penalty not exceeding one pound for each day during which the offence continues after conviction therefor.

(7) Sections seven, eight, twelve, and nineteen of the Poor Rate Assessment and Collection Act, 1869 (which relate respectively to the constructive payment of rates, the power of occupiers to deduct from rent the amount of rates unpaid by owners, the recovery of rates unpaid by owners and the insertion of the names of occupiers in the rates), shall have effect for the purposes of this section as if they were therein re-enacted and in terms made applicable to the provisions thereof.

(8) Every owner who is rated under this section instead of the occupier, or who enters into an agreement with the rating authority under this section, in respect of any hereditaments shall, without prejudice to the rights of the occupier of any of those hereditaments, be treated in relation to any right of appeal to quarter sessions against a rate and for the purpose of the provisions of Part II. of this Act relating to objections, appeals and proposals as standing in the same position as the occupier.

(9) Any owner who under subsection (1) of this section pays any rate which, as between the owner and the occupier, the occupier is liable to pay, shall be entitled to be reimbursed by the occupier the amount so paid.

(10) The provisions of this section shall come into operation in any rating area on the date of the first new valuation and shall have effect in substitution for the provisions contained in sections three and four of the Poor Rate Assessment and Collection Act, 1869, and paragraph (*a*) of subsection (1) of section two hundred

and eleven of the Public Health Act, 1875, and, unless the rating authority concerned otherwise resolve, for any provisions contained in any local Act with respect to the rating of owners instead of occupiers, and as from the said date all resolutions, agreements, and notices then in force under any such provisions as aforesaid shall, subject as aforesaid, cease to have effect.

(11) For the purposes of this section the expression "owner," in relation to a hereditament means the person who is, or if the hereditament were occupied would be, entitled to receive the rent payable in respect thereof, or where the hereditament is occupied free of rent the person by whose permission it is so occupied.

Power and duty to make sufficient rates, &c.

12.—(1) Every local authority shall make such rates or issue such precepts as will be sufficient to provide for such part of the total estimated expenditure to be incurred by the authority during the period in respect of which the rate is made or precept is issued as is to be met out of moneys raised by rates, including in that expenditure any sums payable to any other authority under precepts issued by that authority, together with such additional amount as is in the opinion of the authority required to cover expenditure previously incurred (whether within six months before the making of the rate or issue of the precept, as the case may be, or not), or to meet contingencies or to defray any expenditure which may fall to be defrayed before the date on which the moneys to be received in respect of the next subsequent rate or precept will become available.

(2) The treasurer of a local authority may at any time advance to the authority any sum which the authority may temporarily require and which—

(*a*) they are at that time authorised to raise by loan; or

(*b*) they require for the purpose of defraying expenses pending the receipt of rates and revenues receivable by them in respect of the period of account in which those expenses are chargeable;

and the authority may pay interest at a reasonable rate on any advance so made.

(3) Any loss represented by any such charge for interest or any loss of interest, shall, if it arises from failure through wilful neglect or wilful default to make or collect such rates or to issue such precepts

as are necessary to cover the expenditure of the authority for any financial year (including any expenditure incurred in any previous year and not covered by rates previously levied), be deemed to be a loss within the meaning of section thirty-two of the Poor Law Amendment Act, 1844, and subsection (7) of section two hundred and forty-seven of the Public Health Act, 1875.

7 & 8 Vict. c. 101.

(4) This section shall have effect as from the appointed day.

Power for securing payment of precepts.

13.—(1) Where in pursuance of a precept issued by an authority (in this section referred to as "the precepting authority"), after the passing of this Act, any amount is payable directly or indirectly by a rating authority to the precepting authority and, on an application for a certificate by the precepting authority made after twenty-one days' notice given to the rating authority, the Minister is satisfied that the rating authority have refused or through wilful neglect or wilful default failed to raise that amount by a rate, or that, having raised the amount by a rate, the rating authority have refused or through wilful neglect or wilful default failed to pay the amount due under the precept, the Minister may issue a certificate to that effect and thereupon—

(*a*) the precepting authority shall have the like power of applying for a receiver; and

(*b*) a receiver may on such an application be appointed in like manner, and when appointed shall have the like power

as if—

(i) the precepting authority were a secured creditor of the rating authority for the amount due under the precept, with interest thereon at the rate of six per cent. per annum from the date when the amount became payable under the precept; and

(ii) the said amount and interest were due under a security issued under the Local Loans Act, 1875, charging them on the rates leviable by and on all other property of the rating authority; and

38 & 39 Vict. c. 83.

(iii) the conditions under which a receiver may in such a case be appointed under section twelve of that Act were fulfilled;

and the said section shall apply accordingly.

(2) If the Minister so thinks fit, an application under this section may be made by him instead of by the precepting authority.

(3) The powers of this section shall be in addition to and not in derogation of any other powers for enforcing compliance with a precept issued to a rating authority.

Limitation of right to appeal to quarter sessions against rate.

14. No appeal against a rate shall lie to quarter sessions in respect of any matter in respect of which relief might have been or might be obtained under the provisions of Part II. of this Act by means of an objection to the draft valuation list or to any alteration, insertion or correction made therein or by means of a proposal for the amendment of the current valuation list.

Recovery of rates from tenants and lodgers.

15.—(1) Where the rates due from the person rated for any hereditament are in arrear, it shall be lawful for the rating authority to serve upon any person paying rent in respect of that hereditament, or any part thereof, to the person from whom the arrears are due, a notice stating the amount of such arrears of rates and requiring all future payments of rent (whether the same have already accrued due or not) by the person paying the rent to be made direct to the rating authority until such arrears shall have been duly paid, and such notice shall, subject as hereinafter provided, operate to transfer to the rating authority the right to recover, receive, and give a discharge for such rent:

Provided that the right of the rating authority to recover, receive and give a discharge for any rent as aforesaid shall be postponed to any right in respect of that rent which may at any time be vested in a superior landlord by virtue of a notice under section six of the Law of Distress (Amendment) Act, 1908. 8 Edw. 7. c. 53.

(2) This section shall have effect as from the appointed day.

(3) In this section the expression "rent" includes a payment made by a lodger.

PART II.

VALUATION.

Areas and Authorities.

Assessment areas.

16.—(1) Subject to the provisions of this Part of this Act county boroughs and such other areas as may be

constituted by schemes made under this section shall be assessment areas for the purposes of this Part of this Act.

(2) As soon as may be after the passing of this Act the council of every county shall, after consultation with the authorities of the rating areas in the county and with the boards of guardians of the poor law unions situate wholly or partly in the county, make and submit to the Minister a scheme for the constitution of assessment areas consisting of one or more rating areas.

(3) Any two or more councils, whether councils of counties or county boroughs, may make and submit to the Minister a joint scheme for the constitution of assessment areas.

(4) A copy of any scheme submitted to the Minister under subsection (2) or subsection (3) of this section shall be forwarded forthwith by the council or councils submitting the scheme to the authorities of the rating areas and the boards of guardians of the poor law unions affected thereby.

(5) As soon as a scheme has been submitted to the Minister under this section, the council or councils submitting the scheme shall publish in one or more newspapers circulating in their area or areas a notice stating that the scheme has been so submitted and that a copy thereof is open to inspection at a specified place.

(6) No scheme submitted to the Minister under this section shall be of any effect unless and until it is approved by the Minister, and the Minister, after considering any representations with respect to the scheme which may be submitted to him by rating and other local authorities and any other interested parties (which representations rating and other local authorities and any other interested parties are hereby authorised to make), may approve the scheme with or without modifications.

(7) If the council of any county fails to submit to the Minister within six months after the passing of this Act a scheme for the constitution of assessment areas, the Minister may himself make a scheme for the purpose after consultation with the councils and boards of guardians concerned.

(8) Any scheme made under this section may be revoked or varied—

(*a*) by a new scheme made and submitted to and approved by the Minister in accordance with the

provisions (subject to any necessary modifications) of subsections (2), (3), (4), (5) and (6) of this section; or

(*b*) by a new scheme made by the Minister on a representation made by any assessment committee or rating authority and after consultation with the councils and boards of guardians concerned.

(9) Before a scheme is made by the Minister under this section, he shall publish in one or more newspapers circulating in the areas to which the scheme relates, a notice stating his proposal to make the scheme, and that a copy of the draft scheme is open to inspection at a specified place and specifying a date by which any persons affected may send to him representations with respect to the draft scheme.

(10) In making schemes under this section regard shall be had to the population and rateable value of the rating areas which will be affected by the scheme and to the desirability that each assessment area shall have an administrative centre which is appropriate for the carrying out of the work of assessment in the area and convenient for the attendance of the persons interested therein, and that suitable premises for the transaction of the business of the assessment committee for the assessment area shall be available without unnecessary expenditure.

Assessment committees.

17.—(1) There shall be an assessment committee for every assessment area.

(2) The assessment committee for an assessment area shall, in the case of an assessment area being a county borough, be appointed as soon as may be after the passing of this Act, and in the case of any other assessment area shall be appointed as soon as may be after the assessment area has been constituted, and as from the appointed day assessment committees shall exercise such powers and perform such duties as are conferred on them by this Act, and all assessment committees constituted under the Union Assessment Acts, 1862 to 1880, shall cease to exist.

(3) In the case of an assessment area being a county borough, the assessment committee shall consist of such number of persons to be appointed by the council of the borough as may be determined by the council, and of the persons to be so appointed not less than one-quarter shall

be persons appointed to represent the boards of guardians of any unions any parts of which are comprised in the area of the borough and not less than one-fifth shall be persons who are neither members of the council of the borough nor members of any such board of guardians as aforesaid.

The persons appointed as aforesaid to represent boards of guardians shall be persons nominated by the boards.

(4) In the case of any other assessment area the assessment committee shall consist of persons to be appointed by the following authorities, being authorities whose area or any part of whose area is comprised in the assessment area, that is to say, rating authorities, boards of guardians and the councils of counties, and the proportion in which the said authorities shall be represented shall be determined by the scheme constituting the area.

(5) The provisions contained in the First Schedule to this Act shall have effect with respect to assessment committees.

County valuation committees.

18.—(1) For the purposes of this Part of this Act there shall be established in every county a committee of the county council (to be called "the county valuation committee") consisting of such number of persons, being members of the council of the county, as the council may think fit to appoint and of a representative of the assessment committee for each assessment area which, or any part of which, is comprised in the area of the county to be nominated by the assessment committee.

(2) It shall be the duty of every county valuation committee to take such steps as the committee think fit for promoting uniformity in the principles and practice of valuation and assisting rating authorities and assessment committees in the performance of their functions under this Part of this Act, and for the purpose of the performance of the said duty the committee shall have power, either alone or in conjunction with county valuation committees for other counties, to hold conferences with persons representing assessment committees (including assessment committees for county boroughs), and to bring to the notice of any rating authorities or assessment committees any conclusions arrived at or recommendations made by the committee or at any such conference.

(3) A county valuation committee may, either alone or in conjunction with any rating authority, assessment committee or other county valuation committee, appear as a party to any objection or appeal under this Part of this Act:

Provided that the committee shall not be entitled so to appear in opposition to any objection made or appeal brought by the occupier of the hereditament affected unless not less than three days before the date of the hearing of the objection or, in the case of an appeal, such longer period as may be required by the rules relating to appeals, the committee have given notice in writing to the occupier stating their intention so to appear and the grounds of their opposition or the representations which they propose to make at the hearing.

(4) Notwithstanding anything in this section, subsections (1) and (2) of section eighty-two of the Local Government Act, 1888 (which relates to the proceedings of committees appointed by county councils), shall apply in relation to the county valuation committee, and subsection (3) of section eighty of the said Act shall apply in relation to expenditure incurred or to be incurred in connection with the exercise by the committee of its functions as it applies to any other expenditure of a county council.

Valuation Lists.

Making and operation of new valuation lists.

19.—(1) A new valuation list shall be made in accordance with this Part of this Act for every rating area so as to come into force either on the first day of April, nineteen hundred and twenty-eight, or the first day of April, nineteen hundred and twenty-nine, and a second new valuation list shall be so made so as to come into force for every such area on the first day of April, in the year nineteen hundred and thirty-two, the year nineteen hundred and thirty-three, or the year nineteen hundred and thirty-four, and thereafter new valuation lists shall be made from time to time so that the interval between the dates on which one valuation list and the next succeeding valuation list respectively come into force shall be a period of five years:

Provided that the Minister may by order—

(*a*) on the application of the assessment committee for any assessment area, extend or reduce by

six months the interval which would otherwise elapse between the coming into force of any two successive valuation lists for any rating area, and may for that purpose substitute the first day of October for the first day of April, and (in the case of such a substitution having been made) thereafter substitute the first day of April for the first day of October, as the date on which a new valuation list is to come into force; and

(*b*) on the application of any rating authority made with the concurrence of the assessment committee, divide the rating area into parts for the purposes of a new valuation list and determine the years in which the next following valuation list for each of such parts respectively shall be made in pursuance of such order and come into force.

(2) Subject to the provisions of any such order as aforesaid, every new valuation list shall come into force on the first day of April next following the date on which it is finally approved by the assessment committee, and shall, subject to the provisions of this Act (including the provisions with respect to the alteration of and the making of additions to the valuation list), remain in force until it is superseded by a new valuation list.

(3) The question as to the year in which the first or the second new valuation list for any area is to come into force shall be determined by the assessment committee after consultation with the rating authority.

Effect of valuation list. 10 Edw. 7. and 1 Geo. 5. c. 24.

20.—(1) For the purpose of every rate as defined by this Act, and for the purpose of determining the annual value of premises under the Licensing (Consolidation) Act, 1910, or under the enactments relating to the qualification of a manager of a school or asylum district, or, save as hereinafter mentioned, of a juror, the valuation list as in force at the time when the rate is made or the value of the premises is to be determined, shall be conclusive evidence of the values of the several hereditaments included in the list:

Provided that, for the purposes of determining the qualification of a special juror, the rateable value of premises shall be taken to be the net annual value as appearing in the list.

(2) Where for the purposes of the Licensing (Consolidation) Act, 1910, it is necessary to make a separate valuation of any hereditament by reason of its not being separately valued in any valuation list, the value of that hereditament shall be ascertained in the same manner as if this Act had not passed.

Contents of valuation list.

21.—(1) Subject to the provisions of this Act, there shall be inserted in the valuation list such particulars with respect to every hereditament in the rating area and the value thereof as may be prescribed.

(2) The particulars with respect to each parish in the rating area shall be set out in a separate division of the valuation list.

Ascertainment of rateable value.

22.—(1) For the purposes of the first new valuation list to be prepared under this Act and of any subsequent valuation list the rateable value of a hereditament shall be ascertained as follows:—

(*a*) If the hereditament belongs to one of the classes specified in the first column of the table contained in Part I. of the Second Schedule to this Act, there shall be deducted from the gross value of the hereditament an amount representing the deduction specified with respect to hereditaments of that class in the second column of the said table, and also, in the case of a hereditament subject to any rate, charge, or assessment made by any commissioners of sewers or other like authority in respect of any drainage, wall, embankment, or other work for the benefit of the hereditament (not being a usual tenant's rate), such further amount as represents the average annual amount of that rate, charge, or assessment, and the gross value as so reduced is in this Act referred to as the net annual value:

(*b*) If the hereditament is not such a hereditament as is mentioned in paragraph (*a*), there shall be estimated the rent at which the hereditament might reasonably be expected to let from year to year if the tenant undertook to pay all usual tenant's rates and taxes and tithe rentcharge, if any, and to bear the cost of the repairs and insurance and the other expenses, if any, necessary to maintain the hereditament in a state

to command that rent, and the annual rent as so estimated shall, for the purposes of this Part of this Act, be taken to be the net annual value of the hereditament:

(*c*) The rateable value of a hereditament shall be taken to be the net annual value thereof as ascertained under paragraph (*a*) or paragraph (*b*), as the case may be, except that if the hereditament belongs to one of the classes specified in the first column of the table contained in Part II. of the said Schedule, its rateable value shall be taken to be the amount produced by making from the net annual value such deduction as is specified with respect to hereditaments of that class in the second column of the said table:

(*d*) if the amount of the net annual value and of the rateable value, in a case where those values are the same, or in any other case the amount of the rateable value, includes a fraction of a pound, the amount of both those values or of the rateable value, as the case may be, shall be increased or reduced, as the case may be, to the nearest complete pound, or if the fraction is ten shillings the fraction shall be disregarded.

(2) As from the date of the first new valuation any deduction made in pursuance of the provisions of Part II. of the said Schedule from the net annual value of agricultural land shall, so far as it affects the raising of money which if this Act had not passed would have been raised by rates to which the Agricultural Rates Acts, 1896 and 1923 apply, be treated for the purposes of those Acts as if it were the relief from rates for which provision is made by those Acts, and, subject as aforesaid, any deduction made in pursuance of the provisions of the said Part II. from the net annual value of any hereditament shall for all purposes be taken to be in substitution for any corresponding relief in respect of rating to which the occupier of that hereditament would have been entitled under the Acts relating to the public health, or any local Act, or otherwise, if this Act had not passed.

59 & 60 Vict. c. 16.
13 & 14 Geo. 5. c. 39.

(3) The provisions set out in Part III. of the said Schedule shall have effect in relation to the deductions to be made under this section.

Assessment of certain buildings occupied in parts.

23.—(1) Where a building which was constructed or has been adapted for the purposes of a single dwelling-house, or as to part thereof for such purpose, and as to the remainder thereof for any purpose other than that of a dwelling or residence, is occupied in parts, the rating authority or the assessment committee in preparing, or revising a draft valuation list, or in amending a current valuation list may, if they think fit, having regard to all the circumstances of the case, including the extent, if any, to which the parts separately occupied have been severed by structural alterations, treat the building or any portion thereof as a single hereditament, and a building or portion of a building so treated as a single hereditament shall, for the purposes of rating, be deemed to be a single hereditament in the occupation of the person who receives the rents payable in respect of the parts.

(2) This section shall have effect in any area for the purpose of the making of the first new valuation list under this Act for that area and for the purpose of the revision of that list and the making or revision of any subsequent list, but shall not have effect for the purpose of the making or revision of any other valuation list.

Valuation of hereditaments containing machinery and plant.

24.—(1) For the purpose of the making or revision of valuation lists under this Part of this Act, the following provisions shall have effect with respect to the valuation of any hereditament other than a hereditament the value of which is ascertained by reference to the accounts, receipts or profits of the undertaking carried on therein:—

(*a*) All such plant or machinery in or on the hereditament as belongs to any of the classes specified in the Third Schedule to this Act shall be deemed to be a part of the hereditament:

(*b*) Subject as aforesaid, no account shall be taken of the value of any plant or machinery in or on the hereditament.

(2) The rating authority or the assessment committee, as the case may require, shall, on being so required in writing by the occupier of any hereditament, furnish to him particulars in writing showing what machinery or plant, or whether any particular machinery or plant, has

been treated in pursuance of the provisions of this section as forming part of the hereditament.

(3) For the purpose of enabling all persons concerned to have precise information as to what machinery and plant falls within the classes specified in the said Third Schedule, there shall be constituted a committee consisting of five persons to be appointed by the Minister, and the said committee shall as soon as may be after the passing of this Act prepare a statement setting out in detail all the machinery and plant which appears to the committee to fall within any of the classes specified in the said schedule.

(4) The committee shall as soon as the said statement has been prepared transmit it to the Minister, who shall cause it to be published in such manner as he thinks fit.

(5) The Minister, after considering the statement and any representations which may be made to him with respect thereto, may, if he thinks fit, make an order confirming it, with or without modifications, and, subject as hereinafter provided, the statement as confirmed by the order shall for all purposes have effect as if it were substituted for the Third Schedule to this Act.

The order confirming the statement shall as soon as may be after it is made be laid before both Houses of Parliament, and if either House within the next subsequent twenty days on which that House has sat next after the order is laid before it presents an Address to His Majesty against the order, or any part thereof, the order, or that part of the order, shall thenceforth be void, but without prejudice to the validity of anything done thereunder and without prejudice to the making of a new order.

(6) The statement confirmed as aforesaid shall be revised at such intervals as the Minister may direct, and the provisions of subsections (4) and (5) of this section shall, subject to the necessary modifications, have effect in relation to the revised statement as they have effect in relation to the original statement, except that a revised statement shall (subject to the provisions contained in subsection (5) with respect to the presentation of an Address to His Majesty) come into operation on such date as may be specified in the confirming order.

(7) For the purposes of this section there shall be constituted a panel of referees, and if on or in connection

with any objection or proposal made or appeal brought under this Part of this Act a question is raised whether any particular plant or machinery falls within any of the classes or descriptions specified in the confirmed statement, that question may, with the consent in writing of the parties to the proceedings, be referred by the assessment committee or court, as the case may be, to and determined by such member of the panel as may be agreed on by the parties or, in default of agreement, as may be selected in accordance with rules made under this section.

(8) The said panel shall consist of persons to be appointed by the Lord Chief Justice of England, and the Lord Chief Justice may make rules fixing the fees to be charged in respect of proceedings before a referee and with respect to the procedure on and in connection with references under this section and with respect to the selection of a referee in cases where the parties fail to agree as to the member of the panel to be appointed, and provision may be made by the rules for applying to references under this section (subject to the express provisions thereof) any of the provisions of the Arbitration Act, 1889, but except in so far as it may be so applied, that Act shall not apply to references under this section. 52 & 53 Vict. c. 49.

(9) A referee under this section may, and shall if so required by any party to the reference, before making his award inspect the plant or machinery in respect of which the question arises, and the award of the referee shall be final and conclusive.

(10) Nothing in this section shall affect the law or practice with regard to the valuation of hereditaments the value of which is ascertained by reference to the accounts, receipts or profits of an undertaking carried on therein, or be taken to extend the class of property which is under the law and practice as in force at the commencement of this Act deemed to be provided by the occupier and to form part of his capital.

Preparation of Valuation Lists.

25.—(1) Where the rating authority of any area have in pursuance of the provisions of this Part of this Act issued notices requiring returns in connection with the making of a new valuation list under this Part of this Act, the authority shall, as soon as may be after the expiration of the period allowed for the delivery of the returns, Making of draft valuation list.

cause to be prepared a draft valuation list (in this Part of this Act referred to as "the draft list") for their area.

(2) The rating authority shall, as soon as may be after the draft list has been prepared, cause it to be signed by their clerk and to be deposited in accordance with the provisions of this Part of this Act, and a copy thereof to be transmitted forthwith to the assessment committee.

(3) The rating authority in preparing the draft list shall comply with all such directions as may be given by the assessment committee for the purpose of carrying into effect the provisions of this Part of this Act with respect to the procedure for the preparation of the valuation list.

(4) The provisions contained in Part I. of the Fourth Schedule to this Act shall apply with respect to the deposit, inspection, transmission and notification of draft lists.

Objections to draft valuation list.

26.—(1) Any person (including the county valuation committee and any local authority) aggrieved by the incorrectness or unfairness of any matter in the draft list, or by the insertion therein or omission therefrom of any matter, or by the valuation as a single hereditament of a building or a portion of a building occupied in parts, or otherwise with respect to the list, may in accordance with the provisions of this Part of this Act lodge an objection with the assessment committee at any time before the expiration of twenty-five days from the date on which the draft list was deposited.

(2) Where a rating area has been divided into parts for the purpose of a new valuation list a person shall not be deemed to be aggrieved in respect of the valuation of any hereditament in one of those parts by reason of any disparity between the valuation of that hereditament and the valuation of any hereditament situated in a part of the area the new valuation list for which is to be made in a subsequent year.

(3) The provisions contained in Part II. of the Fourth Schedule to this Act shall apply with respect to notices of objections.

Revision of draft valuation list by assessment committee.

27.—(1) The assessment committee shall hold meetings for considering any objections made to the draft list in accordance with the provisions of this Part of this Act, and on the consideration of any objection

the objector, the rating authority, the county valuation committee, and the occupier of the hereditament to which the objection relates shall be entitled to appear and to be heard, and to examine any witness before the assessment committee and to call witnesses:

Provided that the assessment committee may at any such meeting consider any objection, although notice thereof has not been given in accordance with this Act, if the persons to whom copies of the notice of objection are required by this Act to be given consent to the consideration of the objection.

(2) On their revision of the draft list the assessment committee may, subject to the provisions of this Act, make such alterations, insertions and corrections in the list, whether for the purpose of meeting an objection or for any other reason as they think proper:

Provided that any person aggrieved by any alteration, insertion or correction made in the draft list by the assessment committee otherwise than in determining an objection may, in accordance with the provisions of this Part of this Act, lodge an objection with the assessment committee at any time within fourteen days after the date on which notice of the alteration, insertion or correction is served on him.

(3) The provisions contained in Part III. of the Fourth Schedule to this Act shall have effect with respect to the time at which meetings for considering objections are to be held, the notice of those meetings and the proceedings in connection therewith.

Final approval of valuation list.

28.—(1) The assessment committee shall, in any case not later than the thirty-first day of January or the thirty-first day of July, as the case may be, in the year in which under the foregoing provisions of this Act the valuation list is to come into force, or if all objections (other than objections the hearing of which has been postponed at the request of any party thereto) have been previously heard and determined, as soon as may be after the objections have been so heard and determined, finally approve the draft list, and append to the draft list so approved a declaration of approval and certificate of compliance with this Part of this Act, signed by three members of the committee present at the meeting at which the list is so approved, and shall forthwith after

approving the list cause it to be transmitted to the rating authority of the district, and send to the clerk of the peace for every county or borough having a separate court of quarter sessions in which any part of the rating area is comprised a notification of the approval of the draft list and of the date of the approval.

(2) Before approving the draft list the assessment committee shall cause such particulars with respect to totals of values as may be prescribed, both in respect of the whole rating area and also in respect of any parish or other area which is liable to be charged separately under any precept or to bear any special expenses, to be ascertained and inserted in the list.

(3) The draft list for any rating area finally approved and sent to the rating authority as aforesaid shall, subject to any alterations made in accordance with this Part of this Act, be the valuation list for the rating area and shall come into force on such date as is provided by this Part of this Act, and the valuation list in force shall, unless the contrary is proved, be deemed to have been duly made in accordance with the provisions of this Part of this Act.

(4) The rating authority on receiving the list shall deposit it at the offices of the authority.

(5) The rating authority shall give effect to any directions which may from time to time be given to them by the assessment committee in pursuance of the provisions of this Part of this Act authorising or requiring assessment committees to make corrections or alterations in valuation lists.

Record of totals.

29. Every assessment committee shall cause to be kept a record of such particulars with respect to totals of values as may be prescribed for every rating area in the assessment area, and for every other area therein in the case of which total values are required to be inserted in the valuation list.

Correction of clerical errors.

30. An assessment committee may at any time cause to be corrected any clerical or arithmetical error in a valuation list, and the valuation list shall have effect accordingly, but if the correction is made in respect of any matter other than totals, the committee shall before making the correction send notice thereof to the occupier of the hereditament affected and to the rating authority of the rating area, and shall allow seven days to

elapse for the making of any objection to the proposed correction.

Appeals.

Appeal to quarter sessions.

31.—(1) Any person who appeared before the assessment committee on the consideration of an objection made before the committee under this Part of this Act may, if he is aggrieved by the decision of the committee on the objection, appeal against the decision, in manner provided by this Part of this Act, to the court of quarter sessions for the county or place where the hereditament to which the objection related is situate.

(2) Any person on whom a copy of a notice of an appeal to a court of quarter sessions under this Part of this Act is required to be served may, if he thinks fit, appear as respondent to the appeal:

Provided that—

(*a*) in any case where there is more than one respondent to an appeal, no order shall be made against the appellant for the payment of the costs of more than one of the respondents, and if costs are ordered to be paid to the appellant, the court may apportion those costs among the several respondents in such manner as the court thinks just; and

(*b*) where the appellant is the county valuation committee or a local authority, the occupier of the hereditament to which the appeal relates may at any time before the hearing of the appeal instead of appearing as respondent give notice to the court that he desires to be called as a witness in the case, and if he gives such a notice shall, unless called as a witness by any party to the appeal be called by the court as a witness and may be cross-examined by or on behalf of any party to the appeal.

(3) The provisions contained in Part I. of the Fifth Schedule to this Act shall have effect with respect to notices of appeal to quarter sessions.

(4) On an appeal under this section the court shall, as it thinks just, either confirm the valuation list or alter the valuation list to give effect to the contention of the appellant so far as that contention appears to the court to be well founded.

(5) On the determination of an appeal under this section any party to the appeal may, if dissatisfied with the decision of the court as being erroneous in point of law, make an application in writing at any time within twenty-one days after the date of the decision to have a case stated for the opinion of the High Court on the point of law, and the court shall, unless it is of opinion that the application is frivolous, state a case accordingly :

Provided that the court may impose such conditions as it thinks fit with respect to the payment of the costs of and in connection with all or any of the stages of the case by the party by whom the application for the case was made, having regard to the importance of the question of law involved from the point of view of the several parties to the proceedings.

(6) Sections twelve, thirteen and fourteen of the Quarter Sessions Act, 1849 (which relate to arbitration), shall not apply in the case of an appeal under this section, but the appellant and the persons who have given notice of intention to appear as respondents to the appeal may agree in writing either to refer the matter in dispute, or any question or issue arising therein, to arbitration in accordance with the provisions contained in Part II. of the Fifth Schedule to this Act, or to appoint a person to value any hereditament, or any part thereof, and to accept the valuation made by that person as binding for the purposes of the appeal and to treat the costs of and incidental to the valuation as part of the costs of the appeal.

12 & 13 Vict. c. 45.

(7) Any award of an arbitrator and any judgment of a superior court with respect to an appeal under this Part of this Act (whether upon a case stated by a court of quarter sessions or by the parties or by an arbitrator, or upon an application for a writ of certiorari or otherwise) may be enrolled at quarter sessions upon the application of any party interested therein, and thereupon quarter sessions shall cause such order to be issued as may be necessary to give effect thereto.

(8) A writ of certiorari for questioning any decision of a court of quarter sessions on an appeal under this Act shall be sued out within three months after the decision is given.

(9) Any officer of an assessment committee, rating authority, or county valuation committee acting under any special or general resolution of the committee or

authority may authorise the institution, carrying on or defence of any proceedings in relation to the valuation list which the committee or authority are themselves authorised to institute, carry on or defend.

(10) Where the decision on an appeal under this section or any award of an arbitrator or judgment of a superior court which has been enrolled at quarter sessions involves an alteration of the valuation list, the clerk of the court shall send to the county valuation committee and the assessment committee a statement in writing signed by him setting out the decision of the court or the award or judgment, as the case may be, and specifying the alteration to be made in the list.

(11) A justice of the peace shall not be disqualified for taking part in the determination of an appeal under this Part of this Act by reason of the fact that he is a ratepayer in any rating area within the county (not being the rating area in which the hereditament to which the appeal relates is situate), or by reason that he is a member of any authority (not being an authority which is a party to the appeal) which joins in the appointment of the assessment committee or pays part of the expenses thereof, but no justice who is a member of any local authority shall be qualified to take part in the determination of an appeal under this Part of this Act if the appeal relates to any hereditament which is the property or in the occupation of the authority.

Procedure on appeals.

32.—(1) The powers and duties of a court of quarter sessions with respect to appeals under this Act shall, in the case of quarter sessions for a county, be delegated to and be performed by a committee of the justices of the county appointed by quarter sessions, and sittings of the committee shall be held at one or more places, as the committee think proper, having regard to the convenience of parties to appeals.

(2) A committee appointed by quarter sessions under this section shall be deemed to be a standing committee of quarter sessions for the period for which they are appointed, or if no period is fixed until their successors are appointed, and their jurisdiction shall not be affected by the termination of the sessions at which they were appointed and may be exercised at any date and continuously, whether the court of quarter sessions is, or is not, for other purposes in session.

(3) Subject to the provisions of this Act and any rules made thereunder, a committee appointed under this section shall for the performance of the duties delegated to them have all the same powers as regards costs and other matters under the Quarter Sessions Act, 1849, or otherwise as if they were the court of quarter sessions; and for the purpose of the provisions of the said Act relating to costs the assessment committee shall, if no other person appears as respondent to the appeal, be deemed to be a respondent to the appeal, whether they appear on the hearing of the appeal or not.

(4) The mode of appointment of a committee under this section, the number and, subject to the provisions of this Act, the procedure of the committee shall be determined by quarter sessions:

Provided that—

(*a*) the chairman of the committee shall be appointed annually by quarter sessions, who in making the appointment shall have regard to judicial or other legal experience; and

(*b*) not less than five and not more than seven members shall take part in the determination of any appeal.

(5) In the determination of any appeal the chairman or acting chairman of the committee shall have a second or casting vote.

(6) Where quarter sessions have customarily been held separately by adjournment or otherwise for any part of a county, a Secretary of State may by order, on the application of the justices sitting at each such separate sessions, for the purposes of appeals under this Act constitute any part of the county for which quarter sessions are for the time being so separately held a separate county, and the justices usually sitting at those separate quarter sessions a separate quarter sessions, and make all necessary provisions for the hearing of appeals in such a case.

(7) The powers and duties of quarter sessions with respect to appeals under this Act shall, in the case of quarter sessions for a borough having a separate court of quarter sessions, be exercised by the recorder as sole judge of the court, and may be so exercised at any date and continuously, whether the court of quarter sessions is, or is not, for other purposes in session.

(8) On the hearing of an appeal by a committee of quarter sessions under this section any party to the appeal may, if the rateable value of the hereditament to which the appeal relates as appearing in the valuation list does not exceed one hundred pounds, appear by solicitor instead of in person or by counsel.

Appointment by court of person to value hereditaments.

33. If any party to an appeal to a court of quarter sessions under this Act makes an application to the court, either before the hearing of the appeal or at any time during the hearing before evidence as to value has been adduced, to direct a valuation of any hereditaments in relation to which the appeal is made, the court in their discretion may appoint a proper person to make the valuation, and the person so appointed shall have power to enter on, survey and value the hereditaments in respect of which the direction is given:

Provided that—

(*a*) the costs of the valuation shall be deemed to be costs of the appeal but shall be payable in the first instance by the applicant, and except where the application is made by the council of a county, a county valuation committee, a rating authority, an assessment committee or a board of guardians, the court shall not make any order on the application unless the applicant gives such security as the court think proper to pay the costs of the valuation; and

(*b*) the court may, and on the application of any party to the appeal shall, call as a witness the person so appointed, and, if he is so called, any party to the appeal shall be entitled to cross-examine him.

Power to make rules with respect to appeals.

34. The Secretary of State may make rules generally with respect to the practice and procedure to be followed on and in connection with appeals under this Part of this Act, and in particular, without prejudice to the generality of the foregoing description, may by those rules—

(*a*) prescribe scales of costs:

(*b*) prescribe fees to be charged in connection with appeals and arbitration:

(*c*) provide for the exercise by the clerk of the peace in the case of any preliminary proceedings of any of the powers of the court of quarter sessions:

(*d*) provide for the appointment of a person to act in lieu of the clerk of the peace in any case where the clerk of the peace is also an officer of any authority or committee which is a party to an appeal, and for the assignment to a person so appointed of remuneration, to be paid out of the county fund or the general rate fund of the borough, as the case may be, on such scale as may be specified in the rules:

(*e*) prescribe the forms to be used in connection with appeals and arbitration.

Alteration of list in consequence of decisions on appeal.

35. The assessment committee shall cause such alterations to be made in the valuation list as are specified in any statement sent to the committee under the foregoing provisions of this Act with respect to a decision, award or judgment given on an appeal under this Act, and shall also cause such alteration of totals to be made as is consequential on any such alteration made under this section.

Rate to be levied notwithstanding appeal.

36.—(1) Any rate in respect of which the valuation list is conclusive shall be made and levied in accordance with the valuation list in force for the time being, and shall be collected and be recoverable, notwithstanding any appeal which may be pending with respect to that list:

Provided that where in the case of any hereditament the value questioned by the appeal exceeds the value of that hereditament as last previously determined under this Part of this Act, the amount recoverable pending the decision of the appeal shall not, unless the hereditament has been substantially altered since its value was last previously determined, exceed the amount which would have been recoverable if its value had not been so increased.

(2) Where in pursuance of the last preceding section of this Act there is made in the valuation list an alteration which affects the amount of any rate levied in respect of any hereditament in accordance with the list, the difference, if too much has been paid, shall be repaid or allowed, or, if too little has been paid, shall be paid and may be recovered as if it were arrears of the rate.

Revision of current Lists.

Amendment of current valuation list.

37.—(1) Any person (including the county valuation committee and any local authority) who is aggrieved by

the incorrectness or unfairness of any matter in the valuation list for the time being in force, or by the inclusion therein or omission therefrom of any matter, or by the valuation as a single hereditament of a building or a portion of a building occupied in parts, or otherwise with respect to the list, may make in manner provided by this section a proposal for the amendment of the list (in this section referred to as "a proposal"), and where a rating authority in pursuance of the provisions of this Act make any amendment in a rate other than the correction of a clerical or arithmetical error, or the correction of an erroneous insertion, omission, or misdescription, the authority shall forthwith make a proposal for any necessary amendment of the list.

(2) Every proposal made under this section must—

(*a*) be made in writing and, except where it is made by the rating authority, be served on the rating authority;

(*b*) specify the grounds on which the proposed amendment is supported.

(3) The rating authority shall, within seven days after the date on which the proposal is made by or served on them, transmit a copy thereof, in the case of a proposal made otherwise than by the occupier of the hereditament to which it relates, to the occupier, or, where there is no occupier, to the owner thereof, and shall not less than twenty-one days before the date of the meeting at which the proposal will be considered by the assessment committee, transmit to him, a notice of the date on which the meeting aforesaid will be held and a short statement of the effect of the next following subsection of this section.

(4) Any person to whom a copy of a proposal is transmitted as aforesaid may, if he thinks fit, give to the rating authority notice in writing of objection to the proposal, and unless he gives such notice he shall not be entitled to be heard at the meeting in opposition to the proposal.

Any such notice as aforesaid must be given not less than seven days before the date on which the meeting for considering the proposal is to be held and must state the grounds of the objection.

(5) The rating authority shall forthwith transmit to the person by whom a proposal is made a copy of any

notice of objection thereto which has been received by them, and if they themselves intend to object to the proposal shall forthwith give to that person notice of their intention and of the grounds of the objection.

(6) The rating authority shall from time to time and at such times as the assessment committee may direct furnish to the assessment committee returns and other particulars with respect to all proposals and any notices of objection thereto given to the rating authority.

(7) The assessment committee shall hear and determine any proposal as if it were an objection to a draft list, and all the foregoing provisions of this Part of this Act relating to the hearing and determining of such an objection shall apply accordingly.

(8) If the person by whom any proposal is made under this section, or a person who objects to any such proposal, or the rating authority is aggrieved by the decision of the assessment committee thereon that person, or authority, as the case may be, may within twenty-one days after the date of the decision appeal against the decision in the same manner as if the decision were a decision of the committee on an objection to a draft list, and subject to the express provisions of this section all the provisions of this Part of this Act with respect to appeals against such a decision shall apply accordingly.

(9) The assessment committee shall as soon as may be after any proposal made under this section has been disposed of by them, cause the proper alterations in or additions to the valuation list to be made (including any consequential alterations to totals), and shall give notice of the alterations and additions to the occupier or, where there is no occupier, to the owner of the hereditament affected.

(10) Subject as hereinafter provided, an amendment made in the valuation list in pursuance of this section shall, in relation to any rate current at the date when the proposal in pursuance of which the amendment was made was served on the rating authority, or, where notice of the proposal was given to the occupier or owner, as the case may be, of the hereditament affected, current at the date when the notice was so given, be deemed to have had effect as from the commencement of the period in respect of which the rate was made, and shall, subject to the provisions of this section, have effect for the purposes of

any subsequent rate, and the provisions of subsection (2) of the last preceding section of this Act shall have effect accordingly:

Provided that, in the case of an amendment consisting of the inclusion in the valuation list either of a newly-erected or newly-constructed hereditament or an altered hereditament which has been out of occupation on account of structural alterations, or of the alteration in the valuation list of the value of any hereditament, where the value thereof has been affected by the making of structural alterations or by the total or partial destruction of any building or other erection by fire or any other physical cause, the amendment shall have effect only as from the date when the new or altered hereditament comes into occupation, or as from the happening of the event giving rise to the alteration of the value of the hereditament, as the case may be, or in a case where tithe, tithe commutation rentcharge or other payment in lieu of tithe is extinguished in whole or in part, as from the date on which the extinction takes effect.

(11) Every assessment committee shall hold such meetings as are in the opinion of the committee reasonably required for the prompt disposal of proposals made under this section with respect to the valuation lists of their area, and the meetings so to be held shall be held on such dates as may be fixed by the committee after consultation with the rating authorities in their area.

Employment of Valuers.

Power of authorities to employ valuers.

38.—(1) Any rating authority, assessment committee, or county valuation committee, may, if they think fit, employ a competent person to give advice or assistance in connection with the valuation of any hereditaments in their area, and any person so employed shall have power, at all reasonable times and after giving due notice, and on production, if so required, of authorisation in writing in that behalf from the rating authority or committee authenticated by the signature of their clerk, to enter on, survey and value any hereditament in the area of the authority or committee which the authority or committee may direct him to survey and value.

(2) If any person wilfully delays or obstructs any person in the exercise of any of his powers under this section he shall be liable on summary conviction to a fine not exceeding five pounds.

Powers of High Court in case of default by Rating Authority, Assessment Committee, &c.

Power of High Court to appoint person to act in place of defaulting authority.

39.—(1) If at any time it is shown to the satisfaction of the High Court, on an application made by the Minister, or the council of any county or county borough concerned, that there is reason to apprehend that by reason of default made by any authority, committee or person in complying with any of the provisions of this Part of this Act a valuation list for any area will not be duly prepared in accordance with those provisions so as to come into force on the proper date, the court may appoint such person as they think fit to make and approve the list for the said area or to do any such things as ought to have been done by the authority, committee or person in default.

(2) All costs properly incurred by a person appointed by the High Court under this section shall be paid by the authority, committee or person in default, and in case of dispute the amount payable as costs under this subsection shall be taxed in such manner as the High Court may direct.

Information and Returns.

Powers of rating authority to require returns.

40.—(1) In every case where a new valuation list is to be made under this Part of this Act for any rating area the rating authority shall serve notice on the occupier, owner or lessee of every hereditament in the area, or on any one or more of them, requiring him or them to make a return containing such particulars as may be reasonably required for the purpose of carrying out this Act.

The said notices shall be served not later than such date as will allow a sufficient interval for completing, in accordance with the provisions of this Part of this Act, the various stages in the preparation of the valuation list.

(2) The rating authority may at any time in connection with a proposal which has been made for the amendment of the valuation list, or with a view to the making of such a proposal, serve notice on the occupier, owner or lessee of any hereditament in the area or on any one or more of them requiring him or them to make a return.

(3) Every person on whom a notice to make a return is served in pursuance of the provisions of this section shall within twenty-one days after the date of the service

of the notice make a return in such form as is required by the notice, and deliver it in manner so required to the rating authority.

(4) The rating authority shall cause all returns delivered to the authority in pursuance of the last preceding subsection to be transmitted to the assessment committee.

(5) Any returns received under this section shall, after the relative lists are finally approved, or after the proposals for amendment have been disposed of, as the case may be, be sent by the assessment committee to the rating authority.

(6) Every assessment committee and every rating authority shall furnish to the county valuation committee all information which the county valuation committee may require for the due discharge of their functions under this Part of this Act and which it is in the power of the assessment committee or the rating authority to furnish.

Power of assessment committee to require returns.

41. If the assessment committee at any time desire any person who is the owner, lessee or occupier of any hereditament wholly or partly within the assessment area to make a return with respect to any of the matters with respect to which a return may be required under the last preceding section, they may serve a notice on that person requiring the return, and that person shall, within twenty-one days after service of the notice, send the required return to the assessment committee.

Penalties for failure to make returns, and for making false returns.

42.—(1) If any person on whom notice has been served under any of the provisions of the two sections of this Act last preceding fails without reasonable excuse to comply with the notice, he shall, on summary conviction, be liable in respect of each offence to a fine not exceeding twenty pounds, and to a further penalty not exceeding forty shillings for each day during which the default continues after conviction.

(2) If any person wilfully makes or causes to be made a return under either of the two sections of this Act last preceding which is false in any material particular, he shall, without prejudice to any liability to be proceeded against under any other enactment, be liable on summary conviction in respect of each offence to a fine not exceeding fifty pounds.

Miscellaneous.

Evidence of lists, and furnishing of copies of lists and tax assessments.

43.—(1) A valuation list as for the time being in force, or an extract from any such list, may be proved by the production of a copy of the list, or of the extract, purporting to be certified by the clerk of the rating authority to be a true copy or extract, and the certificate shall state that all alterations required to be made in pursuance of the provisions of this Part of this Act in the list, or in the part of the list extracted, have been correctly made in the copy or extract so produced.

(2) Any rating authority on application by a surveyor of taxes shall furnish to him a copy of their valuation list as for the time being in force, or of any rate for the time being in force, or any extract from the rate or list, on payment of a sum not exceeding the rate of five shillings for every hundred entries numbered separately, and the clerk of the rating authority shall, if required, certify the copy or extract in accordance with this section.

(3) Any county valuation committee, assessment committee, or rating authority may from time to time require the surveyors of taxes for their area to furnish to them (subject to payment therefor of a sum calculated at the rate aforesaid) a copy of the annual values for the time being in force for the purpose of income tax under Schedule A of the Income Tax Act, 1918, for all or any of the properties in that area:

8 & 9 Geo. 5. c. 40.

Provided that nothing in the foregoing provision shall extend to annual values which by law are not allowed to be made public.

Valuation list not to be rendered invalid by certain failures or omissions.

44. Any failure on the part of a rating authority or assessment committee to complete any proceedings with respect to the preparation of a valuation list within the time required by this Part of this Act, or the omission from a valuation list of any matters required by this Part of this Act to be included therein, shall not of itself render the list invalid.

Inclusion in one proceeding of separate hereditaments.

45. Any occupier or ratepayer may include in the same objection, appeal or other proceeding under this Part of this Act all or any hereditaments of which he is or is deemed to be the occupier or ratepayer which are comprised in the same valuation list, although they are separately assessed in that list.

Publication of notices.

46. Any notice required to be published under this Part of this Act by an assessment committee or rating authority shall be published by affixing it in some public or conspicuous place or situation in the area affected and by publishing it in one or more newspapers circulating in the] area of the committee or authority.

Use of public rooms.

47.—(1) Any assessment committee shall be entitled to use at any reasonable hours for the purpose of their meetings or for any other purposes of this Act any room which belongs to any rating authority within the assessment area or which any such authority is entitled to use.

(2) Any person having the control of any room maintained out of the proceeds of any rate levied within the area of a rating authority may put that room at the disposal of the assessment committee for the purposes of any meetings of the committee or for any other purposes of this Act.

(3) An assessment committee shall pay to the authority or body owning any room used by the committee in pursuance of this section such reasonable sum in respect of the use of a room as may be agreed between the said authority or body and the committee, or in default of such agreement may be determined by the council of the county in which the room is situated.

PART III.

GENERAL.

Existing Officers and Transfer of Property, &c.

Transfer of existing officers.

48.—(1) Any person who at the passing of this Act is an officer of an assessment committee under the Union Assessment Acts, 1862 to 1880, or, being an officer of a board of guardians, is employed in the service of such a committee, including a valuer appointed by the guardians under section thirty-two of the Poor Law Amendment Act, 1868, shall on the appointed day, as respects that office, be transferred to and become an officer of the assessment committee for the assessment area comprising the poor law union for which such officer acts or, where the poor law union is not wholly comprised within one assessment area, of the assessment committees for the assessment areas into which the poor law union extends.

31 & 32 Vict. c. 122.

(2) All assistant overseers, rate collectors, vestry clerks and other officers employed in the performance of the duties of overseers, who are in office at the passing of this Act, shall on the appointed day, as respects any such office or duties as are hereinbefore mentioned, be transferred to and become officers of the rating authority of the area comprising the parish for which the officer acts in the execution of that office or in the performance of those duties, and the provisions of any order authorising the appointment of an assistant overseer, collector of poor rates or vestry clerk shall, as from the appointed day, cease to have effect.

(3) In the succeeding provisions of this Part of this Act any officer transferred by this section, and the office or duties in respect of which he is so transferred, are respectively referred to as a " transferred officer " and a " transferred office."

(4) The assessment committee or the rating authority, as the case may require, may determine the appointment of any officer transferred to them, whose office they consider unnecessary.

(5) Where the salary of an assistant overseer, collector of poor rates or vestry clerk has been fixed in consideration of the performance by the officer of all or any of the duties of the office of clerk to the parish council, the salary of the officer payable under this Act by the rating authority shall be reduced by such yearly sum as may be determined by the rating authority to represent the proportion of the total salary which is payable in respect of such duties, and the liability of the rating authority for the payment to the officer as from the appointed day of the yearly sum so determined shall be transferred from the rating authority to the parish council.

(6) A parish council may appeal to the county council against a determination of the rating authority under the preceding subsection of this section and the decision of the county council on any such appeal shall be final and conclusive.

(7) Every transferred officer shall hold his office by the same tenure and on the same conditions as heretofore, and while performing similar duties, shall, in respect of a transferred office, receive not less salary or remuneration

and shall be entitled to not less pension (if any) than the salary, remuneration or pension to which he would have been entitled in respect of that office if this Act had not been passed.

(8) The assessment committee or the rating authority, as the case may require, may distribute their business among the transferred officers in such manner as they may think proper, and every officer shall perform such duties in relation to that business as may be directed by the assessment committee or rating authority.

(9) If, at any time within five years after the appointed day, any transferred officer is required to perform duties which are not analogous to, or which are an unreasonable addition to, those which he was required to perform in respect of the transferred office immediately before the appointed day, the officer may relinquish his office.

Compensation to existing officers.

49.—(1) Every officer of any authority or committee to or from whom duties are transferred by this Act, and every parish officer in office at the passing of this Act, who by virtue of this Act, or of anything done in pursuance or in consequence thereof, suffers any direct pecuniary loss by abolition of office or by determination of his appointment or by diminution or loss of fees, salary or emoluments and for whose compensation for that loss provision is not made by any other enactment for the time being in force, shall be entitled to compensation under this Act for that loss.

(2) For the purposes of this section, any transferred officer—

(*a*) who relinquishes under the provisions of this Act a transferred office; or

(*b*) whose services are dispensed with or whose salary is reduced by any assessment committee or by any rating authority, within five years after the appointed day, because his services are not required, or his duties are diminished, and not on the ground of misconduct;

shall be deemed, unless the contrary is shown, to have suffered a direct pecuniary loss in consequence of this Act.

(3) Any application by an officer for compensation under this Act shall be made to the assessment committee or assessment committees, or rating authority, to whom the officer is by this Act transferred.

(4) The provisions contained in the Sixth Schedule to this Act shall have effect with regard to the determination and payment of compensation under this Act to officers.

Determination of questions as to transferred officers, &c.

50. If any question arises as to—

(1) the transfer of an officer in consequence of the provisions of this Act;

(2) the authority to whom application by an officer is to be made for compensation under this Act; or

(3) the fund out of which the compensation (if any) is to be paid, or the proportions in which any compensation awarded is payable by any authorities;

the Minister may, on the application of the officer or any authority, determine the question.

Superannuation of transferred officers.

59 & 60 Vict. c. 50.

51.—(1) If the annual contributions required by the Poor Law Officers' Superannuation Act, 1896, have been made by any officer transferred by this Act to an assessment committee, or to a rating authority, the provisions of the Act of 1896 shall, as respects the transferred office, apply subject to such modifications as the Minister may by order direct for the purposes of making that Act applicable to the case.

(2) Any rating authority who have established under any local Act a superannuation fund or scheme or other fund or scheme for ensuring benefits to an officer on retirement, may, with the consent of any officer transferred to them by this Act, admit such officer to the benefits of that fund or scheme on such terms and conditions as they may think fit.

12 & 13 Geo. 5. c. 59.

(3) Notwithstanding anything in section twenty-seven of the Local Government and other Officers' Superannuation Act, 1922, if that Act can be and is adopted by a council, who are a rating authority, or by

an assessment committee, whether alone or in combination with another local authority and whether before or after the appointed day, the Minister may by order provide for the application of that Act, as regards any transferred office, to such of the officers transferred by this Act to the rating authority or assessment committee, as were subject to any superannuation scheme in respect of the transferred office before the appointed day.

(4) Nothing in this section shall require any officer to whom the Poor Law Officers' Superannuation Act, 1896, applies to become otherwise than with his consent a member of or contributor to any superannuation fund or scheme or other fund or scheme for securing benefits to an officer on retirement.

(5) Nothing in this Act shall transfer to any assessment committee or rating authority any liability of a board of guardians in respect of a superannuation allowance to an officer who shall have ceased to hold office before the appointed day.

Transitional provisions.

52. The provisions set out in the Seventh Schedule to this Act, (which relate to the transfer of the property and liabilities of existing authorities and to other transitional matters), shall have effect for the purpose of bringing this Act into operation.

Expenses, Accounts, and Officers of Authorities.

Expenses.

53.—(1) Any expenses incurred under this Act by an assessment committee, including the costs of an appeal awarded against or incurred by the committee under this Act, shall, where the assessment area consists of one rating area, be charged on that area, and shall, where the assessment area comprises two or more rating areas, be charged on those areas respectively in proportion to the rateable values of all property therein, and precepts may be issued by the assessment committee to rating authorities accordingly.

(2) An assessment committee may repay to any members of the committee attending conferences held by county valuation committees under this Act any travelling and subsistence expenses which may have been reasonably incurred by those members in so attending,

and any sums so repaid by an assessment committee to any of its members shall be treated as part of the expenses of the committee under this Act.

A county valuation committee may make similar repayments in the case of any members of the committee who are members of the council of the county, and any expenses incurred by a county valuation committee under this Act shall be defrayed as expenses for general county purposes.

(3) Where it appears to an assessment committee that an appeal under this Act in respect of a hereditament included in the valuation list for another area involves a principle which may affect the rateable value of property in the area of the committee, it shall be lawful for the committee to enter into an agreement with the assessment committee who are the respondents to the appeal to make a reasonable contribution towards any costs which may be incurred or be payable by that other committee in connection with the appeal.

(4) Any expenses incurred under this Act by a rating authority shall be paid out of the general rate raised by the authority for their area, or if incurred during the interval before the first general rate for the area is made under this Act, out of the poor rate.

(5) Any sums received under this Act by any authority, not being receipts from a rate, shall, subject to the foregoing provisions of this Act, be applied in the reduction of the expenses of the authority under this Act.

Accounts of assessment committees, &c.

54.—(1) The accounts of the receipts and expenditure under this Act of assessment committees, and of rating authorities, and of the officers of those authorities respectively, shall be made up, and shall be audited by district auditors, in like manner and subject to the same provisions as the accounts of a county council, and the enactments relating to the audit of those accounts, and to all matters incidental thereto and consequential thereon, shall apply accordingly, subject to such modifications, if any, as the Minister may prescribe.

(2) For the purposes of ascertaining the amount of the stamp duty chargeable in respect of the accounts of rating authorities, transfers from the rating account

of a rating authority to accounts relating to its various services shall be treated as sums paid in pursuance of precepts.

Power of rating authorities, assessment committees, and county valuation committees to appoint officers.

55.—(1) It shall be lawful for rating authorities, assessment committees, and county valuation committees to appoint for the purposes of this Act such rating officers, valuation officers and other officers as they think fit, and to pay to any officers so appointed such reasonable salaries as they think fit.

(2) Where any officer appointed by a rating authority under this section or transferred to them by this Act is entrusted with the custody or control of money, the rating authority, unless a policy of guarantee or other security is in force of such an amount as may reasonably be expected to cover any loss in the event of a default of the officer, shall obtain a policy of guarantee, or other security, of adequate amount, for the due performance by the officer of his duties.

(3) Any security obtained by a rating authority under this section shall remain in full force notwithstanding any alteration in the boundary of the rating area, or any change in the district for which the officer is to act.

(4) The rating authority may defray the cost of any security obtained by them under this section, and every such security shall be produced to the district auditor at the audit of the accounts of the rating authority.

Authority to clerk to collect rates.

56. The rating authority may either generally or in respect of any special proceeding by resolution authorise their clerk to institute, carry on, or defend proceedings in relation to the collection or recovery of rates which the rating authority are themselves authorised to institute, carry on, or defend.

Miscellaneous.

Constitution of Central Valuation Committee for promoting uniformity in valuation.

57.—(1) For the purpose of promoting uniformity in valuation there shall be constituted, in accordance with a scheme to be made by the Minister after consultation with local authorities and associations of local authorities and any organisation representing assessment committees constituted under the Union Assessment Acts, 1862 to 1880, a Central Valuation Committee consisting

of members of rating authorities, county valuation committees, and assessment committees, and of such other persons, if any, not being officers of the Department of Inland Revenue as may be provided by the scheme.

(2) The Central Valuation Committee shall take into consideration the operation of this Act and shall give to the Minister such information and make to him such representations in respect thereto as they may consider desirable for promoting uniformity and removing inequalities in the system of valuation, and shall for those purposes hold conferences or otherwise consult with such persons or bodies as they think desirable.

(3) Any rating authority, county valuation committee, or assessment committee may, subject to the provisions of the scheme, make contributions towards the expenses of the Central Valuation Committee.

(4) The Central Valuation Committee shall submit to the Minister an annual report of its proceedings.

(5) Any scheme to be made by the Minister under this section shall be laid before each House of Parliament forthwith and, if an Address is presented to His Majesty by either House of Parliament within the next subsequent twenty-eight days on which that House has sat after any such scheme is laid before it praying that the scheme may be annulled, His Majesty in Council may annul the scheme and it shall thenceforth be void, but without prejudice to the validity of anything previously done thereunder or the making of a new scheme.

Power to make rules.

58.—(1) The Minister, after consultation with any local authority or association of local authorities with whom consultation appears to him to be desirable, may by rules prescribe anything which by this Act is to be prescribed and the form of any rate, demand note, valuation list, statement, return or other document whatsoever which is required or authorised to be used under or for the purposes of this Act.

(2) Every rule made under this section shall be laid before both Houses of Parliament forthwith, and if an Address is presented to His Majesty by either House of Parliament within the next subsequent twenty-eight days on which that House has sat after any such rule is laid

before it praying that the rule may be annulled it shall thenceforth be void, but without prejudice to the validity of anything previously done thereunder or the making of a new rule.

Service of notices, &c.

59.—(1) Any notice, demand note, order or other document required or authorised to be sent or served under or for the purposes of this Act may be sent or served either—

(*a*) by delivering it to the person to or on whom it is to be sent or served; or

(*b*) by leaving it at the usual or last known place of abode of that person, or in the case of a company at its registered office; or

(*c*) by forwarding it by post addressed to that person at his usual or last known place of abode, or in the case of a company at its registered office; or

(*d*) by delivering it to some person on the premises to which it relates or (except in the case of a document being a summons) if there is no person on the premises to whom it can be so delivered, then by fixing it on some conspicuous part of the premises; or

(*e*) without prejudice to the foregoing provisions of this subsection, where the hereditament to which the document relates is a place of business of the person to or on whom it is to be sent or served, by leaving it at, or forwarding it by post addressed to that person at, the said place of business.

(2) Any notice, demand note, order or other document by this Act required or authorised to be served on the owner or occupier of any premises may be addressed by the description of the "owner" or "occupier" of the premises (naming them), without further name or description.

(3) Any notice, demand note, order or other document of any description required or authorised for the purpose of this Act to be sent or transmitted to or served on any public or local authority (including an assessment committee) shall be deemed to be duly sent, transmitted or served if in writing and delivered at or sent by post to the office of the authority addressed to that authority

or to their clerk, and any notice, demand note, order or other document required or authorised to be sent, transmitted or served under this Act by any authority or body shall be sufficiently authenticated if signed by the clerk of the authority or body.

Inspection of documents.

60.—(1) Any ratepayer (whether a ratepayer in the rating area to which the documents relate or in some other area) may at all reasonable times, on payment, in the case of a document which is more than ten years old, of such fee as may be prescribed, and in any other case, without payment, inspect and take copies of and extracts from any rate book (whether current or closed), draft list, valuation list, notice of objection, proposal for amendment of the valuation list, notice of appeal, record of totals, valuation made by a valuer appointed by an assessment committee or minutes of the proceedings under this Act of any such committee or of a rating authority.

(2) If any person having the custody of any document to which this section applies—

(*a*) obstructs any person in making any inspection or copy thereof or extract therefrom which he is entitled to make under this section; or

(*b*) demands, when not authorised by this Act, a fee for allowing him so to do;

he shall on summary conviction be liable for each offence to a fine not exceeding five pounds.

(3) Subsection (5) of section fifty-eight of the Local Government Act, 1894 (which provides for the inspection of documents belonging to the council of a rural district), shall not apply as respects any document to which this section applies, or any other document which is required or authorised to be used under or for the purposes of this Act.

(4) For the purposes of this section the expression "ratepayer" includes an occupier who pays a rent inclusive of rates, and also includes any person authorised by a ratepayer to act on his behalf under this section.

Provisions as to inquiries.

61.—(1) The Minister may direct any inquiries to be held by his inspectors which he may deem necessary with reference to the purposes of this Act and such inspectors shall for the purposes of any inquiry have all

such powers as they have for the purposes of inquiries directed by the Minister under the Public Health Act, 1875.

(2) Where the Minister causes any such inquiry as aforesaid to be held, the cost incurred by the Minister in relation to that inquiry (including such reasonable sum not exceeding five guineas a day as the Minister may determine for the services of any inspector or officer of the Minister engaged in the inquiry) shall be paid by such authority as the Minister may direct, and the Minister may certify the amount of the costs so incurred and any amount so certified and directed by the Minister to be paid by any authority shall be a debt due to the Crown from that authority.

Abolition of overseers and transfer of their powers and duties.

62.—(1) After the appointed day overseers shall cease to be appointed, and His Majesty may by Order in Council to be made at any time after the passing of this Act provide, subject to the provisions of this Act, for the transfer as from the appointed day to rating authorities, or such other local authorities or persons as seems expedient, of the powers and duties of and any property vested in overseers, and any such Order may contain such supplemental and consequential provisions as appear to His Majesty to be necessary or expedient to make in connection with the abolition of the office of overseer.

(2) His Majesty may refer to a committee of the Privy Council the appointment of persons to prepare the drafts of Orders to be made under this section, and before any such Order is made the draft thereof shall be laid before both Houses of Parliament, and if either House within the next subsequent twenty days on which that House has sat next after the draft is laid before it presents an Address to His Majesty against the draft, or any part thereof, no further proceedings shall be taken thereon, but without prejudice to the making of any new Order.

(3) Any reference in any Act or document to overseers in relation to any of their powers or duties shall be construed as references to the rating authority or to the other persons to whom those powers or duties are transferred by or in pursuance of this Act.

Interest in municipal

63. Subject to the provisions of this Act relating to appeals to quarter sessions, the interest of any council in

property not to disqualify.

any property of which they or the corporation for which they act are owners or occupiers shall not disqualify the council or any member thereof for acting under this Act in relation to that property.

Savings.

64.—(1) Subject as otherwise expressly provided in this Act, nothing therein contained shall affect—

(*a*) the principles on which hereditaments are to be valued or any privilege or any provision for the making of a valuation on any exceptional principle; or

(*b*) any exemption from or privilege in respect of rating conferred by any local Act or order on the occupiers of hereditaments in any particular part of a rating area or on the occupiers of any particular hereditaments; or

(*c*) any provision in any local Act under which the owner of a hereditament is liable to pay or bear a portion of any rate in relief of the occupier without being entitled to any commission, reduction, or allowance in respect of that liability; or

(*d*) any statutory provision authorising the appointment of a person to raise a rate on default being made by a local authority in performing any duty or making any payment; or

(*e*) any exemption from rating under section thirty-three of the Highway Act, 1835:

5 & 6 Will. 4. c. 50.

Provided that, for the purpose of any provision in any local Act conferring any exemption or privilege in respect of any rates which at the commencement of that Act were or might thereafter become leviable by an authority being an authority empowered to levy a general rate under this Act, such part of the general rate levied by the authority as represents rates which immediately before the appointed day were not levied by the authority shall not be deemed to be a rate levied by that authority.

(2) For the purpose of securing the continued operation, notwithstanding the passing of this Act, of any such privilege or exemption as aforesaid—

(*a*) the rating authority of every area in which immediately before the passing of this Act any such privilege or exemption was in force

shall, before the appointed day, submit to the Minister a scheme making provision, whether by deductions to be made from the net annual value or otherwise, for the purpose aforesaid;

(*b*) if no such scheme is submitted by the rating authority before the appointed day, the Minister may himself make a scheme for the purpose aforesaid;

(*c*) the provisions of paragraphs 2, 4 and 7 of Part III. of the Second Schedule to this Act shall apply for the purpose of schemes made under this subsection as if such schemes were special schemes within the meaning of the said Part III;

(*d*) subject to the foregoing provisions, a scheme duly approved or made by the Minister shall have effect as if enacted in this Act:

Provided that the rating authority and all persons interested in the hereditament may agree that the privilege or exemption shall be surrendered and extinguished in consideration of such payments as may be agreed between them.

(3) Where any hereditament is occupied by or on behalf of the Crown for public purposes—

(*a*) no gross value shall be determined or entered in the valuation list in respect of the hereditament; and

(*b*) if any contribution is made by the Crown in aid of rates in respect of that hereditament, there shall be entered in the valuation list as representing the rateable value thereof the value upon which that contribution is computed, and the value so entered, or the amount of the contribution, as the case may be, shall be taken into account for the purpose of ascertaining totals or the proceeds of any rate, but the entry shall not affect any question as to contributions to be made by the Crown in respect of rates.

(4) The Minister may make orders for the purpose of giving to the Universities of Oxford and Cambridge, or any other body which under any Act is entitled to special representation on any assessment committee, similar rights of representation on assessment committees constituted under this Act, and, so far as necessary for

that purpose, may modify any provisions of this Act relating to the constitution of assessment committees.

(5) Nothing in this Act shall affect the basis on which payments are made to the London County Council by any local or other authority outside London in respect of London main drainage charges, and accordingly in any Act or document relating to any such payments references to annual value, rateable value, the county rate basis or standard, or any other value or basis shall be construed as references to the corresponding value as determined under this Act, or, if there is no such corresponding value, to the equivalent value, such equivalent value to be determined, in case of difference, by the Minister.

(6) Nothing in this Act shall affect the basis on which, or the manner in which, sums required for the purposes of the Metropolitan Police are raised.

Exercise of powers by and assistance to new rating and assessment authorities. 52 & 53 Vict. c. 53.

65. Notwithstanding anything in this Act, and without prejudice to the provisions of section thirty-seven of the Interpretation Act, 1889, it shall be lawful for every rating authority at any time after the commencement of this Act, and for every assessment committee at any time after the appointment of the committee, to exercise any powers or perform any duties vested in or imposed on them by this Act, other than any powers or duties to be transferred under this Act on the appointed day to the authority or committee from some other authority, and the guardians of unions, overseers and all assessment committees constituted under the Union Assessment Acts, 1862 to 1880, and the officers of all such guardians, overseers and committees, shall give to rating authorities and to assessment committees any assistance and information which they may respectively require for the purpose of enabling them to discharge their functions as aforesaid.

Power to modify local Acts.

66.—(1) The Minister may by order make such adaptations in the provisions of any local Act as may seem to him to be necessary in order to make those provisions conform with the provisions of this Act.

(2) Every order made under this section shall be laid before both Houses of Parliament forthwith, and if an Address is presented to His Majesty by either House of Parliament within the next subsequent twenty-eight days

on which that House has sat after any such order is laid before it praying that the order may be annulled it shall thenceforth be void, but without prejudice to the validity of anything previously done thereunder or the making of a new order.

Power to remove difficulties.

67.—(1) If any difficulty arises in connection with the application of this Act to any exceptional area, or the preparation of the first valuation list for any area, or otherwise in bringing into operation any of the provisions of this Act, the Minister may by order remove the difficulty or constitute any assessment committee, or declare any assessment committee to be duly constituted, or make any appointment, or do any other thing, which appears to him necessary or expedient for securing the due preparation of the list or for bringing the said provisions into operation, and any such order may modify the provisions of this Act so far as may appear to the Minister necessary or expedient for carrying the order into effect:

Provided that the Minister shall not exercise the powers conferred by this section after the thirty-first day of March, nineteen hundred and twenty-nine.

(2) Every order made under this section shall be laid before both Houses of Parliament forthwith, and if an Address is presented to His Majesty by either House of Parliament within the next subsequent twenty-eight days on which that House has sat after any such order is laid before it praying that the order may be annulled it shall thenceforth be void, but without prejudice to the validity of anything previously done thereunder or the making of a new order.

(3) In this section the expression "exceptional area" includes any county district which extends into two or more counties or is administered by the council of another district, and any parish which extends into two or more counties or county districts, or which is not within the same district for municipal and sanitary purposes.

Definitions.

68.—(1) In this Act, unless the context otherwise requires, the following expressions have the meanings hereby assigned to them respectively, that is to say:—

"Rating area" means the area of a rating authority:

"Urban rating area" means a rating area being a county borough or an urban district:

"Rural rating area" means a rating area being a rural district:

"Assessment committee" means the assessment committee constituted under this Act:

"Valuation list" means the valuation list made under this Act:

"Rate" means a rate the proceeds of which are applicable to local purposes of a public nature and which is leviable on the basis of an assessment in respect of the yearly value of property, and includes any sum which, though obtained in the first instance by a precept, certificate or other instrument requiring payment from some authority or officer, is or can be ultimately raised out of a rate as before defined, but does not include—

(*a*) any rate which is assessed under any commission of sewers, or in respect of any drainage, wall, embankment, or other work for the benefit of the land; or

(*b*) any rate of the description commonly known as a church rate, a tithe rate, or a rector's rate, or any other rate of a similar character; or

(*c*) any rate which is leviable by the conservators of a common; or

(*d*) any rate payable by consumers for a supply of water; or

(*e*) any rate of the description commonly known as a garden rate or square rate, if levied by any persons other than a rating authority:

Provided that nothing contained in the foregoing definition of the expression "rate" shall affect the construction of the expression "usual tenant's rates" in this Act, and that expression shall be construed as if this Act had not passed:

"Ratepayer" means every person who is liable to any rate in respect of property entered in any valuation list:

"Owner" means any person for the time being receiving the rack-rent of the lands or premises in connection with which the word is used, whether on his own account or as agent or trustee for any other person, or who would so receive that rent if the lands or premises were let at a rack-rent:

"Gross value" means the rent at which a hereditament might reasonably be expected to let from year to year if the tenant undertook to pay all usual tenant's rates and taxes, and tithe rent-charge, if any, and if the landlord undertook to bear the cost of the repairs and insurance, and the other expenses, if any, necessary to maintain the hereditament in a state to command that rent:

Provided that, in estimating the annual rental value of a hereditament to a tenant, no account shall be taken of the value of any services which the landlord renders, or procures to be rendered, to the tenant (either alone or in common with other tenants of the landlord) other than the provision of, or repairs to, or maintenance of, the hereditament:

"Hereditament" means any lands, tenements, hereditaments or property which are or may become liable to any rate in respect of which the valuation list is by this Act made conclusive:

"Agricultural land" means agricultural land within the meaning of the Agricultural Rates Acts, 1896 and 1923:

"Woodlands" includes land used for a plantation or a wood, or for the growth of saleable underwood or for both such purposes, and not subject to any right of common:

'Financial year" means the year ending on the thirty-first day of March:

"The Minister" means the Minister of Health:

"Local authority" means any body having power to levy a rate or to issue a precept to a rating authority:

"Clerk," in relation to any authority or body, includes any officer of the authority or body authorised by them to act on their behalf either generally or in relation to any particular matter:

"The appointed day" means the first day of April, nineteen hundred and twenty-seven:

"Date of the first new valuation" means in relation to any rating area or part of a rating area the date on which the first new valuation list

made under Part II. of this Act for that area or part comes into operation:

"Local Act" includes a Provisional Order confirmed by Act of Parliament.

(2) In the case of tithe rentcharge as defined in the Tithe Act, 1891, references in this Act to an occupier shall be construed as references to an owner as so defined.

54 & 55 Vict. c. 8.

(3) References in this Act to assessment committees constituted under the Union Assessment Acts, 1862 to 1880, shall be construed as including references to assessment committees constituted under any local Act.

(4) In this and every other Act, whether passed before or after this Act, the expression "parish" shall, unless the contrary intention appears and subject to any alteration of area made on or after the appointed day by or in pursuance of any Act, mean a place for which immediately before the appointed day a separate poor rate was or could be made or a separate overseer was or could be appointed, and in this Act also includes, unless the context otherwise requires, any part of a parish being either a contributory place or an area otherwise subject to separate or differential rating.

Repeal, construction of references, &c.

69.—(1) The enactments mentioned in the Eighth Schedule to this Act shall be repealed to the extent specified in the third column of that Schedule, and so much of any other Act, whether public or local and personal, as authorises any valuation of a hereditament to be made for the purposes of any rate in respect of which the valuation list is by this Act made conclusive, or any assessment of any such rate to be made except on the basis of that valuation list, shall also be repealed.

(2) References in any Act or document to any rate in lieu of which a general rate under this Act is levied or to any rate in lieu of which a special rate under this Act is levied shall, unless the context otherwise requires and subject as hereinafter provided, be construed as references respectively to the general rate and the special rate:

Provided that for the purposes of the Agricultural Rates Acts, 1896 and 1923, and the Tithe Rentcharge (Rates) Act, 1899, the rates in respect of which relief is

62 & 63 Vict. c. 17.

given under those Acts shall in a rural district be taken to be the general rate, and in any other district be taken to be such part of the general rate levied for the district as is estimated by the Minister to be levied in substitution for the rates in respect of which such relief was given at the date of the passing of this Act, and for the purpose of the foregoing provision a general rate shall be taken to include any amount required to be levied together with and as an additional item of the general rate:

References in any Act or document to gross value or gross estimated rental or to net annual value or rateable value as determined by valuation lists made under the Union Assessment Acts, 1862 to 1880, or as shown in, or ascertained in accordance with, the Acts relating to the basis or standard of county rates, shall, unless the context otherwise requires, be construed as references to gross value or net annual value, as the case may be, as determined under this Act:

References in any Act or document to assessable value shall—

(*a*) where the term is used in connection with special expenses rates, be construed as references to the value on which a special rate under this Act is chargeable;

(*b*) where the term is used in connection with or in relation to the Agricultural Rates Acts, 1896 and 1923, be construed as references to net annual value reduced by fifty per cent., or, in the case of reduced assessable value, by seventy-five per cent., of the net annual value of agricultural land;

(*c*) in any other case (except where the term is used in relation to income-tax), be construed as references to rateable value as determined under this Act:

References in any Act or document to the assessment committee or to the valuation list or supplemental list, under the Union Assessment Acts, 1862 to 1880, shall, unless the context otherwise requires, be construed as references to the assessment committee under this Act, and the valuation list under this Act:

Any document referring to any enactment hereby repealed shall, unless the context otherwise requires, be construed to refer to this Act or to the corresponding enactment of this Act.

(3) During the period between the appointed day and the date of the first new valuation the assessment committee for any assessment area and the rating authority for any rating area shall, in relation to valuation lists for any parishes within their area, exercise respectively all such powers and perform all such duties as might have been exercised or performed by an assessment committee constituted under the Union Assessment Acts, 1862 to 1880, or by overseers of the poor.

(4) This section shall come into operation on such date as may be fixed by the Minister, and the Minister may fix different dates for different purposes and in relation to different areas.

Extent and short title.

70.—(1) This Act shall not extend to Scotland, Northern Ireland or the administrative county of London.

(2) The Minister may by order direct that this Act shall, subject to such exceptions, adaptations and modifications, if any, as may be specified in the order, apply to the Isles of Scilly, but except as so applied this Act shall not apply to the said Isles.

The Minister may by order from time to time amend any order previously made under this subsection and may by any order made under this subsection amend or repeal any provisions contained in the order relating to the Isles of Scilly, which was confirmed by the Local Government Board's Provisional Order Confirmation (No. 6) Act, 1890.

53 & 54 Vict. c. clxxvi.

(3) This Act may be cited as the Rating and Valuation Act, 1925.

SCHEDULES.

FIRST SCHEDULE.

Section 17.

PROVISIONS WITH RESPECT TO ASSESSMENT COMMITTEES.

1. Subject to the provisions of this Act, the quorum, proceedings and place of meeting of an assessment committee shall be such as the committee determine, and meetings of the committee may be held at different places from time to time as the committee think proper having regard to the public convenience:

Provided that—

(*a*) in the case of an assessment committee for an assessment area formed by the combination of two or more rating areas the place of meeting of the committee shall be such place or places, as is, or are, fixed in that behalf by or under the scheme constituting the assessment area; and

(*b*) the quorum shall not in any case be less than three.

2. The chairman at any meeting of the assessment committee shall, in case of an equal division of votes, have a second or casting vote.

3. The chairman at any meeting of the assessment committee may, with the consent of the committee, adjourn the meeting from time to time as may be thought fit, and may postpone the hearing or further hearing and determination of any objection.

4. On a casual vacancy occurring in an assessment committee by reason of the death, resignation, disqualification of a member, or otherwise the authority by whom that member was appointed or nominated shall appoint or nominate another person in his place, and the person so appointed or nominated shall hold office until the time when the person in whose place he is appointed or nominated would regularly have gone out of office.

5. The proceedings of an assessment committee shall not be invalidated by any vacancy among its members, or by any defect in the election, appointment or qualification of any member thereof.

6. The minutes of the proceedings of an assessment committee shall be kept in a book provided for that purpose, and a

1ST SCH. —*cont.*

minute of those proceedings signed at the same or next subsequent meeting of the committee by the person acting as chairman at the meeting at which the minute is signed, shall be received in evidence without further proof.

7. Every assessment committee shall in the month of April in every year send a report in the prescribed form of their proceedings during the last preceding year to every local authority represented on the committee, to the Minister, and to the Central Valuation Committee.

8. Until the contrary is proved, an assessment committee shall be deemed to have been duly constituted and to have had power to deal with any matters referred to in its minutes.

9. An assessment committee may sue and be sued in the name of their clerk, and an action by or against an assessment committee shall not abate by the death or removal of the clerk, but shall continue as if the clerk for the time being were the plaintiff or defendant therein.

10. The term of office of each member of an assessment committee shall be such period not exceeding five years as the body of persons by whom that member is appointed may determine, but a member of the committee may resign his office.

11. A member of an assessment committee shall not be qualified to act on the hearing or determination of or otherwise in connection with any matter relating to any hereditament in which he is interested as owner, occupier or otherwise.

12. No person who is a member of any committee to which the duties of the rating authority with respect to the preparation of the valuation list are delegated shall be qualified for appointment as a member of the assessment committee, and no authority shall appoint or nominate as its representative on an assessment committee any person who is an officer of the authority, and subsection (1) of section forty-six of the Local Government Act, 1894 (which disqualifies certain persons for membership of the council of a county district), shall apply as if for the references therein to the council of a county district there were substituted references to the assessment committee.

13. No member of the assessment committee shall receive any remuneration or other like payment in respect of his services as a member of the assessment committee.

SECOND SCHEDULE.

Sections 9, 22 and 64.

ASCERTAINMENT OF RATEABLE VALUE.

PART I.

Deductions from Gross Value.

(1) Class of Hereditaments.	(2) Amount of Deduction.
(1) Houses and buildings without land, other than gardens, where the gross value does not exceed 10*l.*	An amount equal to 40 per cent. of the gross value.
(2) Houses and buildings without land, other than gardens, where the gross value exceeds 10*l.* but does not exceed 20*l.*	4*l.* or an amount equal to $33\frac{1}{3}$ per cent. of the gross value, whichever is the greater.
(3) Houses and buildings without land, other than gardens, where the gross value exceeds 20*l.* but does not exceed 40*l.*	7*l.* or an amount equal to 25 per cent. of the gross value, whichever is the greater.
(4) Houses and buildings without land, other than gardens, where the gross value exceeds 40*l.* but does not exceed 100*l.*	10*l.* or an amount equal to 20 per cent. of the gross value, whichever is the greater.
(5) Houses and buildings without land, other than gardens, where the gross value exceeds 100*l.*	20*l.* together with an amount equal to $16\frac{2}{3}$ per cent. of the amount by which the gross value exceeds 100*l.*
(6) Land (other than agricultural land) with buildings valued together therewith as one hereditament.	An amount equal to 10 per cent. of the gross value.
(7) Land (other than agricultural land) without buildings.	An amount equal to 5 per cent. of the gross value.

2ND SCH —*cont.*

(1) Class of Hereditaments.	(2) Amount of Deduction.
(8) Agricultural land - - - - -	An amount equal to 5 per cent. of the gross value.

NOTE.—For the purposes of this Part of this Schedule the expression "houses and buildings" does not include mills, manufactories or premises of a similar character used wholly or mainly for industrial purposes or hereditaments valued as part of any railway, dock, canal, gas, water, electricity, or other public utility undertaking.

PART II.

Deductions to be made from Net Annual Value.

(1) Class of Hereditaments.	(2) Amount of Deduction.
(1) Agricultural land - -	(1) Seventy-five per cent. of the net annual value.
(2) Buildings (other than dwelling-houses) occupied together with agricultural land or being or forming part of a market garden, and in either case used solely in connection with agricultural operations thereon.	(2) Seventy-five per cent. of the net annual value.
(3) Tithes, tithe commutation rentcharge, and other payments in lieu of tithe, issuing out of any land, and any land used as a railway constructed under the powers of any Act for public conveyance or as a canal or towing-path for a	(3*a*) Subject to the provisions of Part III. of this Schedule, such percentage of the net annual value as corresponds with the average relief from rating to which, in the part of the rating area in which the land is situate,

2ND SCH. —*cont.*

(1) Class of Hereditaments.	(2) Amount of Deduction.
canal, any land covered with water, and any woodlands— (*a*) if the land is situate in a county borough or urban district in which a consolidation of rates takes effect by virtue of this Act:	occupiers of that class of hereditaments were entitled, otherwise than under any temporary Act, between the first day of April, nineteen hundred and fourteen, and the thirty-first day of March, nineteen hundred and twenty-four.
(*b*) if the land is situate in any other county borough or urban district, being a borough or district in which a consolidation of rates was authorised by a local Act passed before the commencement of this Act.	(3*b*) Such percentage of the net annual value as corresponds with the percentage of the relief from rating given by the local Act.

PART III.

Schemes for determining certain deductions in urban areas.

1. For the purpose of determining the amount of the deductions to be allowed in respect of the hereditaments belonging to class (3*a*) mentioned in Part II. of this Schedule, the rating authority of every county borough or urban district shall, before the appointed day, submit to the Minister a scheme with respect to the said deductions, and the deductions to be allowed as aforesaid shall, if the scheme is approved by the Minister, be such deductions as are specified in the scheme, or, if the scheme is not approved by the Minister, or if no scheme is submitted by the rating authority before the appointed day, be such as the Minister may direct:

Provided that—

(*a*) Where either—

(i) differential rating provisions not of a permanent character were in operation in the county borough or urban district during the period of ten years beginning on the first day of April, nineteen hundred and fourteen, or during some part of that period; or

2ND SCH —*cont.*

(ii) the county borough or urban district was created or extended at some time between the said first day of April and the appointed day,

the scheme to be submitted under this Part of this Schedule shall be a special scheme, in the making of which the basis prescribed by Part II. of this Schedule for determining the amount of the said deductions shall be applied with such modifications and adaptations as in the special circumstances of the case will secure a fair and equitable percentage of deduction;

(*b*) where the average relief from rating to which occupiers of hereditaments of the classes in question in any rating area were entitled was not the same in all parts of that area, the scheme or special scheme may nevertheless make provision, on such basis as appears equitable, for a uniform percentage of deduction throughout the area.

2. A special scheme submitted as aforesaid may be approved by the Minister, either with or without modification, and the Minister shall, before approving such a scheme, publish, in such manner as he thinks proper, notice of his intention to approve the scheme and of his proposed modifications, if any, and if any person, being a person who will in the opinion of the Minister be affected by the special scheme, gives notice in writing to the Minister that he objects to it, the Minister before approving it shall, unless the objection is withdrawn, direct a local inquiry to be held for the purpose of determining whether the scheme ought or ought not to be approved, and if the Minister after receiving the report of the inquiry is of opinion that the scheme ought to be approved, either as originally submitted to him or with any modifications, he may approve the scheme accordingly, and any scheme so approved shall, unless the objection is withdrawn, be a provisional scheme only and shall have no effect unless and until it is confirmed by Act of Parliament.

3. Where by any order a county borough or urban district is created or extended on or after the appointed day, there shall be included in the order such provi ions as may be necessary for determining the amount of the deduction which is to be made from net annual value in respect of hereditaments included in Class (3) of the hereditaments specified in the first column of Part II. of this Schedule, and any authority making or confirming such an order shall, before so doing, consider any representations which may be made to them by persons interested with respect to the provisions for determining the amount of the deduction.

2ND SCH. —*cont.*

4. The Minister may make regulations with respect to the preparation and submission of schemes under this Schedule and matters incidental thereto.

5. The council of every county borough and urban district shall, if so required by the Minister, prepare and transmit to the Minister not later than the appointed day a return as to the poundage of the several rates levied in the area of the council during the period between the first day of April, nineteen hundred and fourteen, and the thirty-first day of March, nineteen hundred and twenty-four.

6. The Minister may by order direct, in any cases where it appears to him to be expedient so to do, that the percentage of any deduction under Part II. of this Schedule shall be increased or reduced to the nearest integral amount.

7. The Minister may, on an application in that behalf made by any person affected by a scheme under this Schedule and after publishing notice of the proposed order in such manner as he thinks proper, by order vary or amend the scheme as he thinks proper:

Provided that, if any person, being a person who will in the opinion of the Minister be affected by the proposed order, gives notice in writing to the Minister that he objects to the proposed order, the Minister shall, before making the order, direct a local inquiry to be held for the purpose of determining whether the order ought or ought not to be made, and if the Minister after receiving the report of the inquiry is of opinion that the order ought to be made either as originally proposed by him or with any variations or modifications, he may make the order accordingly, but any order so made shall, unless the objection is withdrawn, be a provisional order only and shall not be of any validity unless and until it has been confirmed by Act of Parliament.

THIRD SCHEDULE.

Section 24.

CLASSES OF MACHINERY AND PLANT TO BE DEEMED TO BE PART OF THE HEREDITAMENT.

1. Machinery and plant (together with the shafting, pipes, cables, wires, and other appliances and structures accessory thereto) which is used or intended to be used, mainly or exclusively in connection with any of the following purposes, that is to say:—

(*a*) the generation, storage, primary transformation or main transmission of power in or on the hereditament; or

3RD SCH. —*cont.*

(*b*) the heating, cooling, ventilating, lighting, draining, or supplying of water to the land or buildings of which the hereditament consists, or the protecting of the hereditament from fire:

Provided that, in the case of machinery or plant which is in or on the hereditament for the purpose of manufacturing operations or trade processes, the fact that it is used in connection with those operations or processes for the purpose of heating, cooling, ventilating, lighting, supplying water, or protecting from fire shall not cause it to be treated as falling within the classes of machinery or plant specified in this Schedule.

2. Lifts and elevators mainly or usually used for passengers.

3. Railway and tramway lines and tracks.

4. Such part of any plant or any combination of plant and machinery, including gas holders, blast furnaces, coke ovens, tar distilling plant, cupolas, water towers with tanks, as is, or is in the nature of, a building or structure.

Sections 25, 26, 27.

FOURTH SCHEDULE.

PROVISIONS WITH RESPECT TO PREPARATION OF VALUATION LISTS.

PART I.

Deposit and Inspection of Draft List.

1. The rating authority shall deposit the draft list at the offices of the authority.

2. The rating authority shall, immediately upon the deposit of the draft list, give to the county valuation committee and publish notice of the deposit, and the notice shall state the latest date at which and the mode in which objections to the draft list may be made.

3. Where there is included in the draft list as deposited some hereditament not previously assessed, or where the gross or net annual or rateable value assigned in the draft list to some hereditament exceeds the value as stated in the valuation list for the time being in force, or, where there is no such valuation list, as stated in the then last assessment to the poor rate, the rating authority shall within seven days after the deposit of the draft list send to the occupier of the hereditament affected a notice of the gross, net annual and rateable values thereof inserted in the draft list.

4. The draft list so deposited shall be open to inspection for twenty-one days from the date on which notice of the deposit of the list is published. 4TH SCH. —*cont.*

5. Immediately on the expiration of the said period of twenty-one days the rating authority shall cause the draft list to be transmitted to the assessment committee.

PART II.

Notices of Objection.

1. A notice of objection must specify the grounds of objection.

2. The assessment committee shall, within three days after the date on which an objection is lodged with them, cause a copy thereof to be sent to each of the following persons, not being the objector, that is to say—

(*a*) to the rating authority; and

(*b*) where the objection relates to a particular hereditament, to the occupier of that hereditament.

PART III.

Meetings for hearing Objections.

1. Meetings for hearing objections to the draft list may be held at any time after the expiration of thirty days from the date on which the list was deposited, or on any earlier date, if in the opinion of the assessment committee such number of objections have been received by that date as to make it desirable to hold a meeting, and the rating authority signify to the committee that they are ready to attend a meeting on that earlier date.

2. The assessment committee shall, at least fourteen days before holding a meeting for hearing objections, not being an adjourned meeting, cause notice of the meeting to be given to the rating authority of any area in which are situate any hereditaments to which the objections to be considered at the meeting relate, and shall at least fourteen days before the date on which any objection will be heard by the committee cause notice of the date to be given to the objector and to the occupier of the hereditament to which the objection relates, where such occupier is not the objector.

3. On the consideration of an objection any valuer employed by the assessment committee to value the hereditament to which the objection relates may be called as a witness.

4TH SCH. —*cont.*

4. No person, being either a party to the objection, or a witness in the case, or a valuer employed by the assessment committee, shall be present while the assessment committee are considering their decision on an objection.

5. The assessment committee shall forthwith after determining an objection send notice of their decision to the objector and to the occupier of the hereditament affected, where such occupier is not the objector, and to the rating authority.

6. Every such notice as aforesaid of the decision of the assessment committee on an objection shall state that any person who is a party to the objection may, if aggrieved by the decision, appeal against it, and shall specify the time within which and the manner in which such an appeal may be made.

7. Where the assessment committee, in pursuance of the provisions of Part II. of this Act, alter the draft list on revision, otherwise than in determining an objection, by inserting therein some hereditament or by raising the gross or net annual or rateable value of some hereditament included therein, the assessment committee shall forthwith serve notice of the alteration on the occupier of the hereditament affected.

8. Every notice of an alteration made in the draft list by the assessment committee otherwise than in determining an objection, being a notice served on a person under the foregoing provisions of this Part of this Schedule, shall state that any person aggrieved by the alteration may lodge an objection to the alteration at any time within fourteen days after the date on which the notice is served on him, and that any such objection if lodged will be heard by the assessment committee on a date which will be duly notified to the person making the objection.

9. Except as otherwise expressly provided in this Act, the provisions of this Act relating to objections to the draft list as deposited shall apply with reference to objections to any alterations, insertions or corrections made by the assessment committee on the revision of the draft list otherwise than in determining an objection.

10. The assessment committee shall not be required to hear and determine all objections to the draft list before finally approving it, and if any objection is not heard and determined before the draft list is finally approved, it shall be heard and determined as soon as possible thereafter, and with the like consequences as if it had been a proposal duly made for the amendment of the current valuation list which had been served on the rating authority on the date on which that list comes into force.

FIFTH SCHEDULE.

Section 31.

APPEALS TO QUARTER SESSIONS.

PART I.

Notices of Appeal.

1. Notice of appeal must be given to the clerk of the court to which the appeal is made before the expiration of twenty-one days after the date on which the valuation list is finally approved.

2. A copy of the notice of appeal must also be served by the appellant within the time allowed for giving notice of the appeal on the assessment committee and on each of the following persons not being the appellant, that is to say:—

(*a*) the rating authority;

(*b*) where the appeal relates to a particular hereditament, the occupier of that hereditament.

3. The notice of appeal must specify the grounds of appeal.

4. The clerk of the court on receiving a notice of appeal shall, without any application in that behalf, enter the appeal for hearing at the next sitting of the court to be held after the expiration of thirty-five days from the date on which the list was finally approved, but the court may, on an application made by any party to the appeal, direct that the hearing shall be postponed and entered for some subsequent sitting of the court.

PART II.

Provisions with respect to Arbitrations.

1. Where any matter is referred to arbitration under the provisions of this Act relating to appeals to quarter sessions the arbitrator to act shall be such person as may be agreed on by the parties or, in default of agreement, appointed by the President of the Surveyors Institution.

5TH SCH. —*cont.*

2. The parties to an arbitration may before entering on the reference agree in writing that the award of the arbitrator shall be final and conclusive on all questions whether of fact or law, and where any such agreement is made, the provisions of the Arbitration Act, 1889, as to the power of an arbitrator to state in the form of a special case an award or any question of law arising in the course of a reference shall not apply.

3. The costs of and incidental to the hearing before the arbitrator, and his award, shall be in the discretion of the arbitrator, and if not agreed by the parties, shall be taxed as part of the costs of the appeal to quarter sessions.

Section 49.

SIXTH SCHEDULE.

PROVISIONS AS TO THE DETERMINATION AND PAYMENT OF COMPENSATION TO OFFICERS.

1. The provisions of section one hundred and twenty of the Local Government Act, 1888, shall apply to the determination and payment of compensation under this Act to officers subject to the following and any other necessary modifications :—

(*a*) Any reference in that section to the county council shall be construed as a reference to the compensating authority and the Minister shall therein be substituted for the Treasury ;

(*b*) For the reference to the county fund there shall be substituted a reference to the fund out of which the general expenses of the compensating authority are payable, and if any compensation is payable otherwise than by way of an annual sum, the payment of that compensation shall be a purpose for which a compensating authority may borrow subject always to the consent of the Minister and upon such terms as he may authorise ;

(*c*) References in that section to " the passing of this Act " shall be construed as references to the date on which the relinquishment or abolition of office takes effect, or the direct pecuniary loss commences, as the case may be ;

(*d*) The expression in subsection (1) of that section " the Acts and rules relating to Her Majesty's Civil

6TH SCH. —*cont.*

Service" shall mean the Acts and rules relating to Her Majesty's Civil Service which were in operation at the date of the passing of the Local Government Act, 1888;

(*e*) In subsection (7) of that section for the words "under the same or any other county council" there shall be substituted the words "under any local authority."

2. In computing the time of service in any capacity of any officer for the purpose of the award of compensation, the compensating authority shall take into account all the service of that officer in any capacity under any local authority, whether such officer was appointed annually or otherwise:

Provided that, if in pursuance of the power conferred by this Act an office is abolished by an assessment committee or by a rating authority, otherwise than at the expiration of a complete year of service of an officer, the portion then expired of that year shall be treated as a complete year where such portion exceeds six months, and shall be ignored where such portion does not exceed six months.

3. The compensation payable under this Act to an officer who immediately before the appointed day, held two or more offices under any local authority or local authorities and who devoted the whole of his time to the duties of such offices, shall not be reduced by reason of the fact that he has devoted only part of his time to each of such offices.

4. If any officer was temporarily absent from his employment during the war whilst serving in His Majesty's forces, or the forces of the Allied or Associated Powers, either compulsorily or with the sanction or permission of the local authority, such period of temporary absence shall be reckoned as service under the local authority in whose employment he was immediately before and after such temporary absence, and the amount of his salary, wages and emoluments during such temporary absence shall be deemed to be the amount which he would have received from the local authority during that period if he had remained in their actual service:

Provided that in the case of an officer who, after the armistice, voluntarily extended his term of service in the forces, no period of absence during such extension shall be reckoned.

5. The compensating authority may, in their discretion and in consideration of the fact that any officer was appointed to his office as a specially qualified person, or of the fact that he had prior to his appointment served as a deputy, assistant or clerk to any officer, not holding a temporary appointment,

6TH SCH. —*cont.*

add any number of years (not exceeding ten) to the number of years which such officer would otherwise be entitled to reckon for the purpose of computing the compensation to which he would be entitled under the Acts and rules relating to Her Majesty's Civil Service as applied by this Act.

6. All fees or remuneration received by an officer in connection with the preparation of the electors' lists under the Representation of the People Acts, 1918 to 1922, shall, subject to a reasonable deduction for any expenses incurred by the officer, be regarded as part of the emoluments of the officer for the purpose of compensation.

7. The compensation shall not exceed two-thirds of the annual pecuniary loss suffered by virtue of this Act, or of anything done in pursuance or in consequence of this Act, or if the compensation is payable otherwise than by way of an annual sum, two-thirds of the capital value of such annual pecuniary loss.

8. No officer shall be entitled to receive both compensation under this Act for pecuniary loss and a superannuation or retiring allowance in respect of the same period of service and the same pecuniary loss.

9. In this Schedule, the expression—

"Compensating authority" means the assessment committee or rating authority to whom an application for compensation is made;

"Local authority" means any assessment committee or any rating authority, or any local authority as defined in section three of the Local Government and other Officers' Superannuation Act, 1922.

Section 52.

SEVENTH SCHEDULE.

TRANSITIONAL PROVISIONS.

Transfer of Property and Liabilities.

Property, liabilities, &c., of existing assessment committees.

1.—(1) Subject to the provisions of this Act, any property and liabilities held or incurred by a board of guardians on behalf of any assessment committee appointed by them shall on the appointed day by virtue of this paragraph be transferred to, vest in and attach to the assessment committee for the assessment

7TH SCH. —*cont.*

area comprising the poor law union for which the guardians act, or, if the assessment area does not comprise the whole of the poor law union, to the assessment committees appointed for the assessment areas into which the poor law union extends.

(2) Where by this paragraph any property or liabilities are transferred to more than one assessment committee, section sixty-eight of the Local Government Act, 1894 (which relates to the adjustment of property and liabilities), shall apply.

(3) Nothing in this paragraph shall transfer to an assessment committee any liability in respect of moneys borrowed by a board of guardians for the purpose of defraying the cost of a valuation of rateable hereditaments.

Custody of books and documents.

2.—(1) All valuation lists, rate books or other books of account, or documents relating to the making, levying or collection of rates, which at the appointed day are in the custody of the vestry clerk or of the overseers of a parish or any other authority whose rating powers and duties are by this Act transferred to rating authorities shall be under the control of the rating authority of the rating area comprising that parish, and subject to the right of the overseers or any parochial officer to the custody of such books or documents for the purpose of the making up and audit of accounts, shall be deposited in such custody as the rating authority may direct.

(2) All books and documents which at the appointed day are in the custody of the vestry clerk or overseers of a parish shall, if they contain entries wholly or partly relating to the affairs of the church or to ecclesiastical charities, and are not books or documents directed by law to be kept with the public books, writings, and papers of the parish, be deposited in such custody as the parochial church council may direct, and, subject as aforesaid and to the provisions of this Schedule relating to books or documents relating to the making, collection, or levying of rates, all public books, writings, and papers of the parish (including all documents directed by law to be kept with such books, writings, and papers), which at the appointed day are in the custody of the vestry clerk or overseers shall be deposited in such custody as may be directed, in the case of a rural parish, by the parish council, or, if the parish is not under a parish council, by the parish meeting, and in the case of any other parish by the rating authority.

(3) The assessment committee shall be entitled to the possession and control of any valuation lists, notices of objection, minute books and other books or documents wholly relating to business of the assessment committee appointed by the board of guardians, which at the appointed day are in the possession or under the control of the assessment committee of the guardians :

7TH SCH. —*cont.*

Provided that, where a poor law union is not wholly comprised within one assessment area, any such book or document, which does not wholly relate to a parish or parishes within one assessment area, shall be transferred by the assessment committee of the guardians to the assessment committee for that assessment area which contains according to the returns of the census of nineteen hundred and twenty-one the largest proportion of the total population of that poor law union, but the assessment committee for an assessment area which comprises any part of such poor law union shall have a right of inspecting any book or document transferred to the assessment committee for any assessment area comprising any part of that union, and of making copies of, or extracts therefrom, free of charge.

(4) Nothing in this paragraph shall affect the right of any ratepayer or other person to inspect or to make copies of, or extracts from, any book or document transferred or deposited thereunder.

Transfer of property.

3. Where any property is transferred by or in pursuance of this Act from one authority to another authority—

(1) Such property shall be held by the authority to whom it is transferred, subject to all debts and liabilities affecting the same; and

(2) The latter authority shall hold the same for the estate, interest, and purposes, and subject to the covenants, conditions, and restrictions for and subject to which the property would have been held if this Act had not passed, so far as the same are not modified by or in pursuance of this Act.

Transfer and application of balances.

4.—(1) Any balance at the appointed day in the hands of overseers shall forthwith be paid to the rating authority of the area, and any balance at the appointed day due to overseers shall be paid to those overseers by the rating authority of the rating area.

(2) The foregoing provisions of this paragraph shall extend to any balance which is at the appointed day in the hands of or due to any assistant overseer or other parish officer, as if such balance were in the hands of or due to overseers.

(3) Any balance at the appointed day standing in the accounts of—

(*a*) a board of guardians to the credit or debit of a parish within the poor law union; or

(*b*) a rural district council in respect of general expenses to the credit or debit of any parish within the rural district;

shall in those accounts be carried to the credit or debit of the common fund of the union or of the general rate fund of the district, as the case may be, in which the parish is comprised. 7TH SCH. —*cont.*

(4) Nothing in this Act shall affect the application of any balance to the credit or debit of any parish in respect of special expenses.

Adjustment of parochial balances, liabilities, &c

5.—(1) Before the expiration of a period of three years from the appointed day, or of such further period as the Minister may by order direct, such adjustments shall be made by rating authorities in making the rates leviable under this Act, and by guardians in issuing precepts to rating authorities, as are necessary for securing that, as far as practicable, each rating area and each parish therein shall have the advantage of any credit balance or recoverable sum of which account has under this paragraph to be taken, and shall make good any debit balance or undischarged liability of which account has under this paragraph to be taken.

(2) For the purpose of any such adjustment, the rate in the pound of the rate otherwise leviable by the rating authority in any parish within the rating area, or the precept otherwise issuable by guardians in respect of any rating area, shall be increased or decreased by the rating authority or guardians, as the case may require.

(3) The sums of which account shall be taken in adjustments under this paragraph shall be certified to the rating authority and to the guardians by the district auditor for the audit district comprising the rating area, and the certificate of the district auditor shall be given as soon as practicable after the appointed day and shall, subject as hereinafter provided, be final and conclusive:

Provided that any such auditor may, if he thinks fit, give an interim or provisional certificate, and may amend any final certificate given by him so far as appears to him necessary for the purpose of correcting any errors.

(4) For the purpose of this paragraph, account shall be taken by the district auditor of the respective rights of all the authorities concerned, and in particular of—

(*a*) the balances transferred to or payable under this Act by the rating authority in respect of parishes within the rating area;

(*b*) the parochial balances in the accounts of the guardians or rural district council which in pursuance of this Act have been carried to the credit or debit of the common fund of the union or of the general rate fund of the district;

7TH SCH. —*cont.*

(*c*) any recoverable arrears of rates or other income due to the overseers of a parish, and any sum certified by the district auditor to be due from any person at the audit of the accounts of the overseers of a parish;

(*d*) any undischarged liability of the overseers of a parish, accruing before the appointed day and by this Act transferred to the rating authority; and

(*e*) any unsatisfied precepts.

(5) It shall be the duty of every authority from whom powers, duties, and liabilities are transferred by this Act to liquidate, so far as practicable, before the appointed day all debts and liabilities of the authority incurred in the execution of the transferred powers and duties and accruing on or before that day, and in default of a compliance with this requirement any sum paid by an assessment committee or rating authority, in respect of any such debt or liability as aforesaid shall be charged to the area to which that payment would have been chargeable if this Act had not passed, subject, however, to an adjustment under paragraph (1) of this schedule where the area of the authority in default extends into more than one assessment area.

Arrears of rates, precepts, accounts, and proceedings.

6.—(1) All sums due on the appointed day in respect of rates made before the appointed day shall be collected and recovered by the rating authority of the rating area, and all precepts for contributions issued before the appointed day and not discharged before that day shall be payable by the rating authority.

(2) The accounts of all receipts and expenditure before the appointed day shall be audited, and disallowances, surcharges, and penalties recovered and enforced, and other consequential proceedings had, in like manner as nearly as may be as if this Act had not passed, but as soon as practicable after the appointed day, and every authority, committee, or officer whose duty it is to make up any accounts, or to account for any portion of the receipts or expenditure in any account shall, until the audit is completed, be deemed for the purpose of such audit to continue in office, and be bound to perform the same duties and render the same accounts and be subject to the same liabilities as before the appointed day:

Provided that any sum certified to be due from any person by the district auditor at the audit of the accounts of the overseers of a parish shall be paid by that person to the rating authority.

Saving for existing securities.

7.—(1) Nothing in or done under this Act shall prejudicially affect any mortgage or other security which operates as a charge on any rate or rate fund abolished by this Act, or the powers of any person entitled under any such mortgage or security to enforce the same as if this Act had not passed.

(2) Any such mortgage or other security shall have effect as if the general rate or special rate, and the general rate fund or

7TH SCH. —*cont.*

special rate fund, under this Act were substituted for the rate and rate fund referred to in the security, and where, for the purpose of enforcing the security, it is necessary to continue the exercise of a power which would have existed but for this Act, the power may continue to be exercised as if this Act had not passed.

Saving for pending contracts, legal proceedings, &c.

8.—(1) All proceedings, legal and other, begun before the appointed day, may be carried on in like manner, as nearly as may be, as if this Act had not passed, and any such legal proceeding may be amended in such manner as may appear necessary or proper in order to bring it into conformity with the provisions of this Act, and of any order or scheme made thereunder.

(2) Any cause of action by or against any authority which exists at the date of the transfer in relation to any powers, duties, liabilities, debts or property transferred by this Act to an assessment committee or to a rating authority shall not be prejudicially affected by the passing of this Act, but may be prosecuted and enforced by or against the assessment committee or the rating authority, as the case may be, as successors of the authority from which the transfer aforesaid was made.

(3) All contracts, deeds, bonds, agreements, and other instruments affecting any powers, duties, liabilities, debts, or property or any officers transferred by this Act and subsisting at the time of the transfer, shall be of as full force and effect against or in favour of the assessment committee or the rating authority, as the case may be, to whom the transfer was made, and may be enforced as fully and effectually as if, instead of the authority named in the instrument, the authority to whom the transfer is made had been a party thereto.

Provisions as to Poor Rates and County Contributions.

Poor rate to be made for rating area instead of for parishes.

9. Where the rating authority of an urban rating area, comprising two or more parishes, at any time between the appointed day and the date on which the power to make a general rate for the area comes into operation make and levy a poor rate, they shall make a poor rate for the area instead of making separate poor rates for the parishes comprised in it :

Provided that, where by virtue of any precept or otherwise any amount is chargeable separately on any parish or part of the area, the rating authority shall levy that amount on that parish or part together with and as an additional item of the poor rate.

Saving for enactments relating to county basis.

10. All enactments in force immediately before the appointed day with respect to the preparation, confirmation, revision, and effect of the basis or standard for a county rate shall continue

7TH SCH. —*cont.*

in force during the period beginning on the appointed day and ending on the thirty-first day of March, nineteen hundred and twenty-nine, and subject as hereinafter provided a county council shall in respect of that period apportion any contributions required by them and issue precepts on the same basis and in like manner as if this Act had not been passed :

Provided that—

(*a*) precepts required to be sent to boards of guardians shall, in lieu of being so sent, be sent to rating authorities; and

(*b*) contributions for general county expenses, and for special county expenses, so far as such last-mentioned expenses are chargeable on all the parishes in a rating area (whether in common with other parishes in the county or not) in proportion to the yearly value of property in the parishes, shall be apportioned to and charged on the rating area as a whole instead of being charged separately on each parish therein, and shall be paid out of the general rate levied for the rating area, or, if the contributions are required in respect of a period before the date when the power to make a general rate for the area comes into operation, out of the poor rate levied for the area.

Section 69.

EIGHTH SCHEDULE.

ENACTMENTS REPEALED.

Session and Chapter.	Short Title.	Extent of Repeal.
43 Eliz. c. 2 -	The Poor Relief Act, 1601.	Section one so far as it relates to the appointment of overseers; in section eight the words "the noyacion of overseers"; section nine.
14 Car. 2. c. 12	The Poor Relief Act, 1662.	Section twenty-one so far as it relates to the appointment of overseers.
17 Geo. 2. c. 3	The Poor Rate Act, 1743.	The whole Act.

5TH SCH. —*cont.*

Session and Chapter.	Short Title.	Extent of Repeal.
17 Geo. 2. c.38	The Poor Relief Act, 1743.	Section three.
54 Geo. 3. c.91	The Poor Law (Overseers) Act, 1814.	The whole Act.
54 Geo.3.c.170	The Poor Relief Act, 1814.	Section eleven.
59 Geo. 3. c.12	The Poor Relief Act, 1819.	Sections six and seven.
3 & 4 Will. 4. c. 90.	The Lighting and Watching Act, 1833.	In section thirty-three the words from "Provided "always" to the words "pay "for the purposes of this "Act"; and section thirty-four.
5 & 6 Will. 4. c. 50.	The Highway Act, 1835.	In section twenty-seven the words from "and provided "also" to the end of the section; sections twenty-eight, twenty-nine, thirty-one, thirty-two, thirty-four, thirty-six to forty.
6 & 7 Will. 4. c. 96.	The Parochial Assessments Act, 1836.	The whole Act.
3 & 4 Vict. c. 88.	The County Police Act, 1840.	Section four.
7 & 8 Vict. c. 101.	The Poor Law Amendment Act, 1844.	Sections twenty-two and sixty-two.
10 & 11 Vict. c. 34.	The Towns Improvement Clauses Act, 1847.	Sections one hundred and seventy-six and one hundred and seventy-seven.
11 & 12 Vict. c. 91.	The Poor Law Audit Act, 1848.	Sections one, two, and eleven.

8TH SCH —*cont.*

Session and Chapter.	Short Title.	Extent of Repeal.
11 & 12 Vict. c. 110.	The Poor Law Amendment Act, 1848.	Section seven.
12 & 13 Vict. c. 8.	The Poor Law (Overseers) Act, 1849.	The whole Act.
12 & 13 Vict. c. 103.	The Poor Law Amendment Act, 1849.	Section six.
13 & 14 Vict. c. 57.	The Vestries Act, 1850.	Sections six to nine.
13 & 14 Vict. c. 101.	The Poor Law Amendment Act, 1850.	Section seven.
15 & 16 Vict. c. 81.	The County Rates Act, 1852.	Sections four to twenty; in section twenty-six the words from "a printed list" to "within the county and"; sections twenty-seven to twenty-nine; in section thirty-two the word "allowed"; sections forty to forty-three.
20 Vict. c. 19	The Extra-Parochial Places Act, 1857.	In section one the words from "and the justices" to the end of the section.
24 & 25 Vict. c. 55.	The Poor Removal Act, 1861.	Section ten.
25 & 26 Vict. c. 103.	The Union Assessment Committee Act, 1862.	The whole Act.
27 & 28 Vict. c. 39.	The Union Assessment Committee Amendment Act, 1864.	The whole Act except sections six and thirteen.
28 & 29 Vict. c. 79.	The Union Chargeability Act, 1865.	Section twelve.

8TH SCH. —*cont.*

Session and Chapter.	Short Title.	Extent of Repeal.
29 & 30 Vict. c. 78.	The County Rate Act, 1866.	The whole Act
29 & 30 Vict. c. 113.	The Poor Law Amendment Act, 1866.	Sections ten to twelve.
30 & 31 Vict c. 102.	The Representation of the People Act, 1867.	Section seven.
31 & 32 Vict. c. 122.	The Poor Law Amendment Act, 1868.	Sections twenty-eight to thirty-two, and sections thirty-eight, thirty-nine and forty.
32 & 33 Vict. c. 41.	The Poor Rate Assessment and Collection Act, 1869.	Sections three to six, nine, eleven, thirteen, fourteen, sixteen and seventeen; in section eighteen the words " with " the allowance of the rate " by the justices," and section twenty.
37 & 38 Vict c. 54.	The Rating Act, 1874	Section twelve; and in section fifteen the definitions of " valuation list " and " assessment committee ".
38 & 39 Vict. c. 55.	The Public Health Act, 1875.	In section two hundred and ten, the words from " any " such rate " to the end of the section; section two hundred and eleven, except sub-paragraph (c) of paragraph (1) and paragraph (4) thereof; section two hundred and twelve; in section two hundred and eighteen the words " general district rate " or "; sections two hundred and nineteen to two hundred and twenty-three and section two hundred and twenty-five except so far as those sections relate to private improvement rates; sections two hundred and thirty and two hundred and thirty-one, and section two hundred and forty-eight.

8TH SCH. —*cont.*

Session and Chapter.	Short Title.	Extent of Repeal.
39 & 40 Vict. c. 61.	The Divided Parishes and Poor Law Amendment Act, 1876.	In section six the words "for "which an overseer shall be "appointed and," and the word "other."
43 & 44 Vict. c. 7.	The Union Assessment Act, 1880.	The whole Act.
45 & 46 Vict. c 20.	The Poor Rate Assessment and Collection Act, 1869, Amendment Act, 1882.	The whole Act.
45 & 46 Vict. c 27.	The Highway Rate Assessment and Expenditure Act, 1882.	The whole Act, except sections one, two and six.
45 & 46 Vict. c. 50	The Municipal Corporations Act, 1882.	Section one hundred and forty-four, except subsections (1) and (2); section one hundred and forty-five; subsection (1) of section one hundred and forty-six from "on receipt of" to the words "in the borough" where those words secondly occur; subsections (3), (4), (5), and (6) of section one hundred and forty-six; sections one hundred and forty-seven and one hundred and forty-eight; subsection (5) of section one hundred and ninety-seven; in subsection (2) of section one hundred and ninety-eight the words "allowed by two "justices usually acting in "and for the borough and "has been," section one hundred and ninety-nine, section two hundred and thirty-eight.
51 & 52 Vict. c. 41.	The Local Government Act, 1888.	Subsection (2) of section thirty-three.
52 & 53 Vict. c. 63.	The Interpretation Act, 1889.	Section five.

5TH SCH. —*cont.*

Session and Chapter.	Short Title.	Extent of Repeal.
53 & 54 Vict. c. 17.	The Public Health (Rating of Orchards) Act, 1890.	The whole Act.
54 & 55 Vict. c. 33.	The Allotments Rating Exemption Act, 1891.	The whole Act.
55 & 56 Vict. c. 53	The Public Libraries Act, 1892.	In subsection (1) of section eighteen the words from "and "(c) where" to the end of the subsection.
56 & 57 Vict. c. 73.	The Local Government Act, 1894.	Subsection (1) and paragraph (a) of subsection (2) of section five; in subsection (1) (c) of section six paragraph (i); in paragraph (5) of section nineteen the words from "The "power and" to the words "the parish meeting and"; in subsection (1) of section thirty-three the words from "all or any of" to the words "liabilities of overseers and"; sections thirty-four and fifty; subsection (3) of section eighty-one; in rule 7 of Part I of the First Schedule the words "the appointment "of an overseer" and the words "an assistant overseer "or"; in rule (3) of Part II of the First Schedule the words "and to appoint the "overseers."
59 & 60 Vict. c. 16.	The Agricultural Rates Act, 1896.	In section five the words "and "in the basis or standard for "any county rate and in any "valuation made by the "council of a borough or any "other council for the purpose of raising the borough "or other rate"; in section nine the definition of "rateable value."

8TH SCH. —*cont.*

Session and Chapter.	Short Title.	Extent of Repeal.
10 & 11 Geo. 5. c. 17.	The Increase of Rent and Mortgage Interest (Restrictions) Act, 1920.	Subsection (1) of section sixteen.
13 & 14 Geo. 5. c. 39.	The Agricultural Rates Act, 1923.	In subsection (2) of section six the words from "and section nine" to the end of the subsection, and the substituted definition of rateable value in Part II of the Schedule.

CHAPTER 91.

An Act to amend Part I. of the Mines (Working Facilities and Support) Act, 1923, with respect to the payment of money into Court.

[22nd December 1925.]

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:—

Amendment of Part I. of 13 & 14 Geo. 5. c. 20 as to the payment of money into Court.

1.—(1) Where under Part I. of the Mines (Working Facilities and Support) Act, 1923 (hereinafter referred to as the principal Act), the Railway and Canal Commission have determined that a right should be granted subject to the payment of compensation or consideration, the Commission may in any case where they think fit—

(*a*) where the amount of the compensation or consideration has been determined by them, order the payment into Court of the whole or any part thereof;