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GEORGII IV. REGIS.

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An Act for regulating the Mode of accounting for the Common Good and Revenues of the Royal Burghs of *Scotland*. [29th *July* 1822.]

WHEREAS it is expedient that regular Accounts should be annually stated and exhibited of the Common Good of the Royal Burghs of *Scotland*, showing the Property and Funds as well as the Incumbrances affecting the same, and the Receipts and Disbursements in every Year; and that Regulations should be made concerning the Sale or Letting of any Part of the Property of the said Royal Burghs, and the granting Securities upon the same; and that Provision should be made for preventing and redressing any Error or Wrong that may be committed in the Administration of the Common Good of the said Burghs, or in collecting the Cess or any local Tax or Imposition within the same: And whereas it is also expedient, where the Management of the Funds of any Charity is exclusively intrusted to the Magistrates and Town Council of any Burgh, or exclusively to any Number of them, that an Account should be regularly stated and exhibited of the said Funds, and Administration thereof: Be it therefore 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, That from and after the passing of this Act, a particular Account of the Common Good and Revenues of every Royal Burgh of *Scotland*, made up to the Day preceding the general annual Election of Magistrates in each Burgh, shall be annually stated and deposited in the Manner directed by this Act; which Account shall be so made out as to exhibit a complete State, showing the Common Good of each Burgh, classed under different Heads, specifying as well the Amount of the Debt or Debts owing by each Burgh, as the Property thereof; also the Amount of each Branch of Revenue, distinguishing how much thereof shall have been received, and how much thereof shall be in arrear or remaining unpaid at the Date of such Account; also the Amount of all Sums received, or Loans contracted for, Annuities granted, and Sums received in consideration thereof, or on Sale or Alienation of Property, distinguishing the same from the ordinary Revenue; and also showing every Sum paid, and every Sum remaining unpaid for or by reason

Account of the Revenues of the Burghs, specifying the Particulars herein mentioned, shall be stated annually.

of any Expence incurred during the Year for which such Account shall be so made out; distinguishing the fixed or ordinary from the casual or incidental Expenditure, and also showing all cautionary Obligations, positive or conditional, incurred by or on account of such Burgh, distinguishing such as shall have been incurred during the Year; and every such Account shall be certified by the Provost or acting Chief Magistrate of the Burgh for that Year, in Words or to the Effect following:

Account to be certified by the Provost.

Form of Certificate.

'I Provost [*or, as the Case may be,* acting Chief Magistrate, for the Period between the Day of and the Day of *as the Case may be*] of the Burgh of hereby certify, That this Account contains a true and complete State of the whole Property and Funds belonging to the said Burgh, and of the Debts due to and by the Corporation thereof, at this Date; and also a true and complete State of the Revenue and Expenditure of the said Burgh, and of the cautionary Obligations affecting the same, to the best of my Knowledge and Belief, during the Year commencing on the and ending on the . Witness my Hand this Day of in the Year .'

Penalty in case of Neglect.

II. And be it enacted, That if such annual Account shall not be made out and deposited in the Manner and at the Time herein directed, the Provost, Magistrates, and Members of the Town Council of any Royal Burgh failing or neglecting to make out and deposit such Account, shall severally be subject to a Penalty not exceeding Fifty Pounds each; to be recovered, with Costs of Suit, upon Information to the Court of Exchequer, at the Suit of any Three or more Burgesses of such Burgh; One Half of which Penalty shall go to the Common Good of the said Burgh, and the other Half shall go to the Burgesses suing for the same, or shall be applied to such Purpose as the said Court shall think fit, in whole or in part, as the said Court shall direct.

Inspection of Account to be allowed to the Burgesses.

III. And be it enacted, That every such annual Account shall be deposited in the Office of the Town Clerk of the Burgh to which it appertains, within Three Months after the annual Election of the Magistrates thereof; and such Account shall remain there for Thirty Days after the Expiration of the said Three Months, open to the Inspection of the Burgesses, who may state Objections thereto in Writing, either during that Time or within Two Months after the Expiration of the said Thirty Days, and be entitled to call, in Writing, for the Production of any particular Vouchers; and if upon such Objections being made, the Party or Parties making the same shall not be satisfied with the Explanations which may or shall be thereupon given, it shall and may be lawful for any Three or more Burgesses of such Burgh, within Three Calendar Months after the Expiration of the said Thirty Days, to make Complaint in Writing to the Barons of the Court of Exchequer in *Scotland*, who shall proceed to determine the same in a summary Manner, and to make and establish such Rules and Regulations as to the said Barons shall seem meet, for hearing and determining all Matters that may come before them upon such Complaints: Provided always, that no Objection shall be stated in any such Complaint, that had not been previously, during the Time above mentioned, stated in Writing, to the Accounts, unless upon sufficient Cause shown, to the Satisfaction of the said Barons, why such Objection was not then stated.

Complaint may be made to Barons of Exchequer.

IV. And be it enacted, That where the Magistrates and Members of the Town Council of any Burgh, or any Number of them, are the sole Trustees for any Charity, Foundation, or Mortification, then and in every such Case, an Account shall be annually stated and certified in the Manner herein-before directed, distinct from the Account relative to the Common Good and Revenues of such Burgh; and such Account relative to such Charity, Foundation, or Mortification, shall be deposited in the Town Clerk's Office as aforesaid, at the same Time that the annual Account relative to the Common Good of the Burgh shall be deposited there, and shall be open to the Inspection of the Burgesses; and if such annual Account relative to such Charity, Foundation, or Mortification, shall not be so stated and deposited, then the Magistrates and Members of the Town Council of such Burgh, or such Number of them as shall be Trustees for such Charity, Foundation, or Mortification, shall severally be subject to a Penalty of Fifty Pounds each, to be recovered and applied as the said Penalty upon any Provost, Magistrates, and Members of the Town Council of any Burgh, neglecting to state and deposit an annual Account the Common Good thereof in the Manner herein directed, may be recovered and applied.

Where Magistrates are Trustees for any Charity, an Account of the Funds thereof shall also be stated annually for Inspection.

Penalty for Neglect.

V. And be it enacted, That the Magistrates and Council of every Royal Burgh shall hereafter cause all Feus, Alienations, or Tacks for more than One Year, of any Heritable Property, being Part of the Common Good of such Burgh, or Tacks of the Common Good, to proceed by Public Roup or Auction, of which Public Notice shall be given by Advertisement, published once at least Twenty Days preceding the Day of Roup or Auction, in some Newspaper printed in such Burgh, if any such Newspaper is there printed, and if no such Newspaper is there printed, then in some Newspaper published in the County wherein such Burgh is situated, or if no such Newspaper is published in such County, then in a Newspaper published in the next adjoining County or Counties, in Circulation in such Burgh, and also by written or printed Notices affixed and continued upon at least Three conspicuous Places in the said Burgh, of which the Door of the principal Church shall be one, at least Twenty Days preceding the Day of such Roup or Auction.

Regulations as to Feus or Alienations.

VI. Provided always, and be it enacted, That no such Notice of Feus or Alienations shall be given, until an Act of the Town Council shall be made, specifying the Particulars thereof; and provided also, that such Notice of Sale as is herein directed in a Newspaper, shall be for the first Time given during an Exchequer Term, and at least Twelve Days before the End of such Term, in order that the Court of Exchequer may grant an Injunction, upon Application made for that Purpose by any Three Burgesses, against the proceeding to make any such Feu or Alienation, if it shall appear proper to the said Court so to do; and which Injunction the said Court is hereby empowered to grant, or otherwise to do in the Matter of any such Application as to the said Court shall seem just.

In Cases of Feus or Alienations, Act of Council to be previously made, and Exchequer Term to intervene.

VII. And be it further enacted, That in future every Collector or other Person employed in the Collection or levying of Cess, Stent, or any local Tax or Imposition leviable within any Royal Burgh in *Scotland*, shall separately and distinctly specify in every Receipt to be given for the same, for what Purpose, by what Authority, and at what Rate, or according to what Rule every such Sum or Imposition is demanded from the Burgesses and Inhabitants of such Burgh, under a Penalty not exceeding Ten Pounds for each Offence; One Half to

Collector to specify Purpose of each Head of Collection in every Receipt to be given.

Penalty.

to be paid to the Informer, and the other Half to go to the Common Good of the Burgh; to be recovered with Costs of Suit in the same Way and Manner as any Penalty against any Provost, Magistrates, or Members of the Town Council may be recovered by this Act.

Penalty in the Event of Feus or Alienations being made otherwise than by Public Auction.

VIII. And be it enacted, That if any Feus or Alienations, or Leases for more than One Year, of any Part of the Heritable Property, or Tacks of the Common Good of any such Burgh, shall be made otherwise than by Public Roup or Auction, or without such Notice as aforesaid, then the Provost, Magistrates, and Members of the Council of such Burgh, making, authorizing, or directing any such Feus, Alienations, Leases, or Tacks, or being otherwise instrumental therein, shall severally forfeit a Sum not exceeding Fifty Pounds each; to be recovered and applied as the said Penalty upon any Provost, Magistrates, or Members of the Town Council of any Burgh, neglecting to state and deposit an annual Account of the Common Good thereof, in the Manner herein directed, may be recovered and applied; and it is hereby declared, that all such Feus, Alienations, Leases, or Tacks made otherwise than by Public Roup as before directed, shall be altogether void and null, save and except in the Case herein-before provided.

Provision as to Costs.

IX. And be it further enacted, That in all Cases in which a Complaint is allowed to be made to the Court of Exchequer under this Act, it shall and may be lawful for the said Court to find and adjudge either the Party or Parties complaining or complained of liable in Costs.

No Complaint to be made after a limited Time.

X. And be it further enacted, That in the Event of no Complaint being made to any annual Account within the Time herein limited, it shall not be competent thereafter to complain to such Court in regard to such Account.

No Debt to be contracted, &c. without a previous Act of Council.

XI. And be it further enacted, That it shall not be lawful for the Magistrates or the Town Council of any Burgh, to contract any Debt, grant any Obligation, make any Agreement, or enter into any Engagement, which shall have the Effect of binding them or their Successors in Office, unless an Act of Council shall have been previously made in that behalf; and any such Contract, Obligation, Agreement, or Engagement, made or entered into without such Act of Council, shall be void and null as against the Common Good of the Burgh, or the succeeding Magistrates or Town Council thereof, without prejudice nevertheless to the personal Liability and Responsibility of the Persons by whom the same may have been made or entered into.

Penalties and Expences not to be paid from the Common Good.

Recognizance to be entered into to pay Costs.

XII. And be it further enacted, That any Penalties and Expences in which any Magistrates or Members of the Town Council of any Royal Burgh may be personally subjected by virtue of this Act, or any Part thereof, shall on no account be paid from or taken out of the Common Good or Revenue of such Burgh: Provided always, that the Parties making any Complaint, or bringing any Information under this Act, shall within Eight Days after the same shall be made or brought as aforesaid, enter into a Recognizance to pay Costs of Suits in case the same shall be awarded.

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