



Rating (Scotland) Act 1926

1926 CHAPTER 47

10 County councils not to assess in police burghs

A county council shall not levy under the provisions of the Local Government (Scotland) Act, 1889, or of any other public general Act, any rate within any police burgh which, for the purposes of the said Act of 1889 or of any other such Act, is held to be within the county, and the provisions of subsections (3) and (4) of section sixty and of section sixty-six of the said Act of 1889 relating to the contributions by royal and parliamentary burghs in aid of the expenditure therein mentioned shall apply to sums which, but for the provisions of this section, would have been leviable by the county council within the police burgh, subject to the following modifications :—

- (a) references to a royal or parliamentary burgh shall be construed as references to a police burgh; and
- (b) the amount of the contribution by a police burgh to a county council shall be paid out of the general improvement assessment or such other rate leviable by the town council of the police burgh for the purposes of any Act of Parliament administered by them and payable by owners and occupiers in equal proportions as the council may determine, but shall not be reckoned in any calculation as to the statutory limit of that assessment or rate.