



Rating (Scotland) Act 1926

1926 CHAPTER 47

17 Rates on lands and heritages not usually let for less than a year but not occupied by same occupier for whole year

Without prejudice to the provisions of the House Letting and Rating (Scotland) Acts, 1911 and 1920, when any lands and heritages in respect of which a rate might be imposed upon the occupier, not being lands and heritages usually let for any period shorter than one year, shall not be occupied by the same occupier for the whole year from the term of Whitsunday in any year till the term of Whitsunday in the year following, but shall be occupied for part of such year by a new occupier, the rating authority, or any other authority having statutory power to levy a rate, may, if they think fit, impose and levy on and from such new occupier who occupies the same for any part of such year, whether his name appears in the valuation roll or not, a proportion of such rate for that year corresponding to the period of his occupancy; and in the case of a burgh the rating or other authority may, if they think fit, impose and levy on and from the owner of such lands and heritages the proportion of such rate, if any, corresponding to the period during which such lands and heritages were occupied during the said year by any other occupier, and every such owner charged with and paying such occupiers' rates shall have relief against such other occupier corresponding to the period of occupancy, and so far as he fails to recover the amount payable by such other occupier he shall be entitled to repayment from the rating or other authority upon lodging a claim on or before such date as may be fixed by the rating or other authority, without prejudice to the right of the rating or other authority to make adjustments with such owner in respect of any sum subsequently recovered by him in respect of such occupiers' rates.