



Towns Improvement Clauses Act 1847

1847 CHAPTER 34 10 and 11 Vict

Rates

And with respect to the rates directed by this Act to be made for sewers, drains, and private improvements, be it enacted as follows:

156 As to the recovery of private improvement expences.

Where by this or the special Act the occupiers of any lands or buildings are made liable to the payment of any expences which are directed to be recoverable as private improvement expences, the commissioners may charge the occupiers of such lands and buildings respectively with special rates, over and above any other rates to which such persons may be liable under this and the special Act, after the yearly rate of [^{F1}£6·50p] in the hundred pounds on the cost of such private improvements respectively, such special rates to be payable during thirty years next after such expences have been incurred.

Textual Amendments

F1 Words substituted by virtue of [Decimal Currency Act 1969 \(c. 19\), s. 10\(1\)](#)

157 Where new sewers are made commissioners may make special sewer rates.

Whenever any new sewer shall be made, the commissioners may charge the occupiers of all lands and buildings liable to contribute to the rates for making the same with special sewer rates, over and above any other rates to which such persons may be liable under this or the special Act, after the yearly rate of [^{F2}£6·50p] in the hundred pounds on the cost of making such new sewer, such special sewer rates to be payable during thirty years next after such expences have been incurred.

Textual Amendments

F2 Words substituted by virtue of [Decimal Currency Act 1969 \(c. 19\), s. 10\(1\)](#)

Status: Point in time view as at 01/02/1991.

Changes to legislation: There are currently no known outstanding effects for the Towns Improvement Clauses Act 1847, Cross Heading: Rates. (See end of Document for details)

158 Commissioners to make a general sewer rate distinct from other rates.

Except where it shall be otherwise provided by the special Act, the commissioners shall make a sewer rate, to be called the general sewer rate, distinct from any other rate which they may be authorized to make under the special Act, and the money to be raised by such general sewer rates shall be applied in maintaining and clearing the sewers, and all other expences connected with such sewers not herein-before provided for, or which may not be fully defrayed by the special sewer rates, and for securing and paying off any monies which may be borrowed for the purpose aforesaid on security of the special sewer rates under the provisions of this or the special Act, or of any Act incorporated therewith, and the interest of such monies which the special sewer rates shall be insufficient to defray.

159 Commissioners may borrow money by mortgage of sewer rates.

The commissioners may borrow money, by mortgage of the special and general sewer rates, for making new sewers, or inclosing open sewers, and also for any private improvement expences, by mortgage of the rates respective applicable to defray such expences, and for that purpose the clauses of the ^{M1}Commissioners Clauses Act 1847 with respect to the mortgages to be executed by the commissioners, shall be incorporated with this Act; and in order to discharge the principal money borrowed as aforesaid on security of any such rates, the commissioners shall in every year pay off not less than one thirtieth part of any principal sum so borrowed.

Marginal Citations

M1 1847 c. 16.

160 Sewer rate to be of such amount as to pay off monies borrowed thereon in thirty years.

The commissioners shall from time to time, unless it be otherwise provided by the special Act, make the general sewer rate of such amount as will with the special sewer rates raise money sufficient, not only to defray the current expences of maintaining the sewers that shall have been purchased or made, but also to keep down the interest of any monies borrowed on security of the special and general sewer rate; and to pay off the principal of such monies within a period not longer than thirty years.

161 Cases where rates may be charged upon separate and distinct districts.

Where by this or the special Act the commissioners are authorized to order that any rate shall be levied by assessments to be made for separate and distinct districts, the commissioners from time to time may order assessments to be made in respect of the rates authorized to be so levied upon separate and distinct districts, and in such case the commissioners shall cause their surveyor to describe and define in the plan of the town or district within the limits of the special Act every such separate and distinct district for the purposes of separate rating as aforesaid, and so from time to time as occasion shall require.

Status: Point in time view as at 01/02/1991.

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162 Rates to be levied on separate and distinct districts.

The commissioners may in such case, instead of making one assessment for the whole town or district within the limits of the special Act, make separate and distinct assessments, as occasion shall require, for every such separate and distinct district respectively, and may appoint, if they see fit, surveyors, collectors, and other officers for every such district, and they shall cause separate and distinct accounts to be kept of all monies collected and received under any rate in each distinct district, and of all payments and disbursements in respect thereof, and they shall, unless otherwise provided by the special Act, apply the monies to be collected and received from each distinct district under any such rate as aforesaid for the several purposes to which the same may be lawfully applied under the authority of this and the special Act, but so nevertheless that each district shall, as near as may-be, bear its own expences; and in case any such expences shall apply to or be incurred in respect of two or more districts, the same shall be apportioned and divided between such districts in a fair and equitable manner.

163 Drainage rates.

In all cases when the commissioners have paid or become liable to the payment of any expences in constructing or laying any drain or pipe from any house or building, or in providing any privy, ashpit, or cesspool for the use of the occupiers thereof, and when neither the owner nor occupier of such house or building is willing to defray the said expences forthwith, the commissioners shall lay drainage rates on the occupiers of such houses and buildings respectively, to be continued for six successive years and no longer; and the sum to be annually levied by every such drainage rate shall be one fifth part of the whole expence incurred in constructing, laying, or providing such drain, privy, ashpit, or cesspool as aforesaid, and shall be applied in satisfaction thereof; and the amount of any such drainage rate may be added to any other rate levied from the occupiers of such houses and buildings, and recovered therewith by the like ways and means.

164 Occupiers may deduct a proportion of drainage rate from their rent.

Every occupier of any such house or building at a rent not less than the rackrent who has paid any such drainage rate shall be entitled to deduct three-fourths of the rate so paid by him from the rent payable by him to his landlord: Every occupier at a rent less than the rackrent who has paid any such drainage rate shall be entitled to deduct from the rent payable by him to his landlord such proportion of three-fourths of the rate so paid by him as the rent payable by him bears to the rackrent.

165 Landlords being also tenants, may deduct proportion of drainage rate from their rent.

Every landlord from whom any part of his rent has been deducted on account of such drainage rate, and who is himself liable to the payment of rent, shall be entitled to deduct from the rent payable by him such proportion of the sum so deducted from the rent payable to him as the rent payable by him bears to the rent payable to him, and so in succession with respect to every landlord receiving rent, and also liable to pay rent on account of such house or building; provided that no landlord, being also a tenant, shall be entitled under this provision to deduct from the rent payable by him more than the whole sum deducted from the rent payable to him.

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166 Limitation of expenditure for house drains, &c.

Without the written consent of the owner of any such house or building, the commissioners shall not be empowered to expend during any term of six successive years more in the whole than one year's rackrent thereof in constructing or laying any such pipe or drain, or in providing any such privy, cesspool, or ashpit.

And with respect to the manner of making rates authorized by this or the special Act, be it enacted as follows:

167 Rates to be levied on persons holding, using, or occupying houses, &c. Proportion to be paid by holders of lands, nursery grounds, &c.

Every rate which the commissioners are by this or the special Act authorized to make or levy shall be made and levied by them at yearly, half-yearly, or such other periods as they think fit, upon every person who occupies any of the prescribed kinds of property, or (if no property be prescribed) any house, shop, warehouse, counting-house, coach-house, stable, cellar, vault, building, workshop, manufactory, garden, land, or tenement whatsoever, (except as herein-after is excepted,) within the limits of the special Act, or of the district where such rate is assessed on the occupiers of lands and buildings of a separate district, as herein-before provided, according to the full net annual value thereof respectively; and the said rates shall be vested in the commissioners, and shall be payable at such times as they appoint: Provided always, that every person occupying lands used as arable, meadow, or pasture ground only, or as woodlands or market gardens or nursery grounds, shall be rated in respect of the same in the prescribed proportion only, if no proportion be prescribed, in the proportion of one third part only of such net annual value thereof as aforesaid.

168 Exemptions from rates.

Provided also, that no person shall be rated to any rate made in pursuance of this or the special Act in respect of tithes, or of any church, chapel, meeting house, or other building exclusively used for public worship, or any building exclusively used for the purposes of gratuitous education of the poor or of public charity, or any building or land belonging to the commissioners.

169 Rates may be made prospective or retrospective.

The commissioners may make any such rate as aforesaid prospectively, in order to raise money to pay charges and expenses to be incurred thereafter, or retrospectively, in order to raise money to pay charges and expences already incurred.

170 Commissioners to cause estimates to be prepared before making a rate.

The commissioners from time to time, before proceeding to make any rate which by this or the special Act, or any Act incorporated therewith, they are authorized to levy, shall cause an estimate to be prepared of the money required for the several purposes in respect of which they are authorized to levy such rate, showing the several sums required, the rateable value of the property assessable, and the rate on each pound of such value necessary to raise the money required, which estimate, after the same has been approved of by the commissioners, shall be forthwith entered on the rate book to be kept by the commissioners as hereinafter provided.

Status: Point in time view as at 01/02/1991.

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171 Notice of rate to be given.

Notice of the intention of making every rate authorized to be made under the provisions of this or the special Act, or any Act incorporated therewith, and of the time at which the same is intended to be made, and of a place where a statement of the proposed rate is deposited for inspection by the ratepayers, shall be given by the commissioners by placards posted up in public places, and shall be advertised in some newspaper circulating within the limits of the special Act, in the week immediately previous to such rate being made, or as nearly so as may be.

172 Form of rate.

Every such rate shall be fairly transcribed in a book to be kept for that purpose, and may be in the form given in the schedule (A.) annexed to this Act, or as near thereto as the circumstances of the case will admit of; and every such rate shall contain an account of every particular set forth at the head of the respective columns, so far as the same can be ascertained; and every such rate shall be signed by not less than six of the commissioners.

173 Rate to be open to inspection of ratepayers, who may take copies, &c.

The statement of the proposed rate, and the rate immediately after the same is made, shall be open to the inspection of any person interested or rated in such rate at all reasonable times, and any such person may take copies or extracts from such statement or rate without paying anything for the same; and any person having the custody of such statement or rate who refuses or does not permit any person so interested or rated as aforesaid to take copies or extracts from such statement or rate shall for every such offence be liable to a penalty not exceeding [^{F3}£25][^{F4}level 1 on the standard scale].

Textual Amendments

- F3** “level 1 on the standard scale” substituted (E.W.) for “£25” by virtue of [Criminal Justice Act 1982 \(c. 48, SIF 39:1\)](#), [s. 46](#)
- F4** Words substituted by virtue of [Criminal Law Act 1977 \(c. 45\)](#), [s. 31\(5\)\(6\)\(9\)](#)

174 Rates may be amended.

The commissioners may from time to time amend any rate made by virtue of this or the special Act, by inserting therein the name of any person claiming and entitled to have his name therein as owner or occupier, or by inserting therein the name of any person who ought to have been rated, or by striking out the name of any person who ought not to have been rated, or by raising or reducing the sum at which any person has been rated, if it appear to them that such person has been under-rated or over-rated, or by making such other amendments therein as will make such rate conformable to this and the special Act, and no such amendment shall be held to avoid the rate: Provided always, that every person aggrieved by any such alteration shall have the same right of appeal therefrom as he would have had if his name had been originally inserted in such rate, and no such alteration had been made; and as respects such person the rates shall be considered to have been made at the time when he received notice of such alteration; and every person whose rates are altered shall be entitled to seven days notice of such alteration before the rate shall be payable by him.

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175 Value of property to be ascertained according to poor rate.

The annual value of all property rateable under this or the special Act shall be ascertained according to the next preceding assessment for the relief of the poor within the limits of the special Act, except in such cases as are herein-after mentioned.

176,^{F5}
177.

Textual Amendments

F5 Ss. 176, 177 repealed by [Rating and Valuation Act 1925 \(c. 90\)](#), [Sch. 8](#)

178 Poor rate to be open to inspection by commissioners.

The commissioners, or any person by them authorized, may from time to time inspect any of the rates for the relief of the poor in any parish, township, or other district within the limits of the special Act, and the books in which are contained all the assessments by which the same are made, and may take copies thereof or extracts therefrom respectively; and any person having the custody of such rates or assessments who does not suffer the commissioners, or any person authorized by them, to inspect the same at reasonable times, or to take copies thereof or extracts therefrom, shall be liable to a penalty not exceeding [^{F6} [^{F7}£25]] [^{F6}level 1 on the standard scale] for every such offence.

Textual Amendments

F6 “level 1 on the standard scale” substituted (E.W.) for “£25” by virtue of [Criminal Justice Act 1982 \(c. 48, SIF 39:1\)](#), [s. 46](#)

F7 Words substituted by virtue of [Criminal Law Act 1977 \(c. 45\)](#), [s. 31\(5\)\(6\)\(9\)](#)

Modifications etc. (not altering text)

C1 Reference to poor rate to be construed as reference to general rate: [General Rate Act 1967 \(c. 9\)](#), [s. 116 \(2\)](#)

179 Owner of property unoccupied to be assessed to the sewer rate.

When any property in respect of which the occupier would be liable to be rated to any sewer rate made under the provisions of this or the special Act is unoccupied at the time of making such rate, the commissioners shall rate and assess the owner of such unoccupied premises to such rate, and every such owner shall pay the amount of such rate: Provided always, that nothing herein contained shall affect the right herein reserved to recover any arrears of such rates from any future occupier of such premises.

180 Unoccupied premises to be included in the rates; and if the premises are afterwards occupied, a portion of rates to be paid.

When any property in respect of which any person is liable to be assessed as occupier to any rate under the provisions of this or the special Act, or any Act incorporated therewith, other than the sewer rate, is unoccupied at the time of making any such

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rate, the commissioners shall in every such case include such property in the said rate, describing it in the column appropriated to the name of the occupier as being “empty”; and if any person afterwards occupy such property during any part of the period for which such rate was made, the commissioners shall insert in such rate the name of such occupier, and collect from such occupier, or from the owner, if he be liable to pay the same, a portion of the said rate proportioned to the time during which such person occupies such property, and every such person shall thereupon be deemed to all intents and purposes to be properly rated; and all such rates may be collected and recovered from the person liable to pay the same under the provisions of this or the special Act in the same manner as other rates made payable thereunder: Provided always, that any person whose name is so inserted in such rate, and such owner as last aforesaid, may appeal against such rate to the justices at special sessions, or to [^{F8}the Crown Court] after such insertion of his name as aforesaid admitting of such appeal, in the same manner as he might have appealed if named in the rate: Provided also, that, except as aforesaid, no rate other than the sewer rate shall be payable by any person in respect of unoccupied premises.

Textual Amendments

F8 Words substituted by virtue of [Courts Act 1971 \(c. 23\)](#), s. 56(2), [Sch. 9 Pt. I](#)

181 Owners of property not exceeding 10*l.* per annum net annual value to pay rates instead of occupier.

The owners of all rateable property of which the full net annual value does not exceed the prescribed sum, or (where no sum is prescribed) the sum of ten pounds, or which are let to weekly or monthly tenants, or in separate apartments, shall be rated to and pay the rates by this or the special Act directed to be made, instead of the occupiers thereof.

182 Not necessary to name the owner where unknown.

Whenever the name of any owner liable to be rated under the provisions of this or the special Act is not known to the commissioners, or to the person making the rates, it shall be sufficient to rate such owner in the rate book of the commissioners as the owner of the property to be rated by the designation of “the owner,” without stating his name.

183 Tenants under existing leases to repay the owner.

Provided always, that when any owner is rated in respect of any rateable property in the occupation of any tenant under any lease or agreement made prior to the passing of the special Act, such tenant shall repay to the owner all sums paid by him during the continuance of such lease on account of any rates under this or the special Act payable by the occupier, unless it have been agreed that the owner shall pay all rates in respect of such property; and every sum so payable by the tenant to the owner may be recovered, if not paid upon demand, as arrears of rent could be recovered from the occupier by the said owner.

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184 Occupiers may be rated if they think fit.

Provided also, that the occupiers of any rateable property, being tenants thereof from year to year, may demand to be assessed for the same, and to pay the rates in respect thereof made under the authority of this or the special Act, and the commissioners shall assess every such occupier so long as he duly pays the said rates.

Status:

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