



Prisons (Scotland) Act 1877

1877 CHAPTER 53

PART II

SUPPLEMENTAL PROVISIONS

As to Miscellaneous Matters

63 Provision for levying certain assessments heretofore levied along with the prison assessment

Where assessments under any Act of Parliament may be imposed, levied, and recovered in the same way and manner as the assessments imposed and levied under the Prisons (Scotland) Administration Act, 1860, such assessments may be imposed, levied, and recovered in the same way and manner and with the like powers as any other assessment which may be leviable by the commissioners of supply within any county or the magistrates within any burgh upon the lands and heritages within the same, as appearing on the valuation roll thereof; provided that in a county such assessments shall be payable wholly by the owner of lands and heritages within the county, and that in a burgh such assessments shall be payable one half by the owner and one half by the tenant or occupier of the lands or heritages within the burgh, but the whole of such last-mentioned assessments may be levied on and recovered from the tenant or occupier who, on production of a receipt by the collector therefor, shall be entitled to deduct one half of the amount from the rent payable to the owner: Provided also, that it shall be lawful for such commissioners of supply to exempt from such assessments in any county any lands and heritages the annual Value of which, as appearing from the valuation roll, shall not exceed two pounds sterling, on account of the poverty of the owner thereof; and that it shall be lawful for such magistrates to exempt from the whole or any part of such assessments in any burgh the tenant or occupier of any lands and heritages the annual value of which, as appearing from the valuation roll, shall not exceed five pounds sterling, on account of the poverty of such occupier. And all such assessments shall in the case of bankruptcy or insolvency be paid out of the first proceeds of the estate, and shall be preferable to all other debts of a private nature due by the persons assessed.

Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.

Nothing herein contained shall prejudice the power of levying any assessments in any other way or manner not affected by the repeal of certain provisions of the Prisons (Scotland) Administration Act, 1860.