



CHAPTER 20.

An Act to provide for the Exemption of Churches and Chapels
in Scotland from Local Rates and Assessment. A.D. 1874.

[30th June 1874.]

WHEREAS by the Act of the twenty-eighth and twenty-ninth years of the reign of Her present Majesty, chapter sixty-two, it is provided that no person shall be rated or be liable to be rated for or to pay any poor rates for or in respect of any church, chapel, meeting-house, or premises in Scotland exclusively appropriated to public religious worship; and that no person shall be liable to any such rates because such church, chapel, meeting-house, or other premises, or any room belonging thereto, or any part thereof, may be used for Sunday or infant schools, or for the charitable education of the poor:

Be it enacted by the Queen'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, as follows:

1. No assessment or rate under any general or local Act of Parliament for any county, burgh, parochial or other local purpose whatsoever, shall be assessed or levied upon or in respect of any church, chapel, meeting-house, or premises in Scotland exclusively appropriated to public religious worship, or upon or in respect of any ground exclusively appropriated as burial ground: Provided also, that such exemption shall continue although such church, chapel, meeting-house, or other premises, or any room belonging thereto, or any part thereof, may be used for Sunday or infant schools, or for the charitable education of the poor.

Churches,
chapels, &c.
not liable to
local rates
and assess-
ments.

*Ref. (16 May
1927) as regards
local rates in
respect of premises
or grounds
yielding rents
or profits.
1926-C-47,
p. 11.*

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