



Local Government (Scotland) Act 1929

1929 CHAPTER 25

An Act to transfer to county councils and to the town councils of certain burghs in Scotland functions of existing local authorities relating to poor relief, lunacy and mental deficiency, education, public health, and other matters; to amend the law relating to local government in Scotland; to extend the application of the Rating and Valuation (Apportionment) Act, 1928, to lands and heritages in which no persons are employed, to net and cruive salmon fishings and to minerals let but unworked; to grant relief from rates in the case of the lands and heritages in Scotland to which that Act applies; to discontinue grants from the Exchequer for certain purposes in Scotland and to provide other grants in lieu thereof; and for purposes consequential on the matters aforesaid. [10th May 1929]

BE IT ENACTED by the King'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:—

PART I

LOCAL GOVERNMENT ADMINISTRATION.

Transfer of Functions.

1 Transfer of functions of parish councils and district boards of control.

- (1) Subject to the provisions of this Act, all the functions of each parish council (except the functions by this section transferred to a district council) and all the functions of each district board of control shall be transferred to and vest in—
 - (a) the county council of the county as re-constituted in accordance with the provisions hereinafter contained, so far as the functions relate to the county (including the small burghs therein) or a portion thereof; and

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- (b) the town council of the large burgh so far as the functions relate to the large burgh or a portion thereof:

Provided that any functions of a parish council exercisable in respect of a small burgh under the Burial Grounds Acts and the Cremation Act, 1902, and any functions of a parish council with respect to a churchyard so far as within a small burgh vested in the council in pursuance of subsection (6) of section thirty of the Act of 1894 or section thirty-two of the Church of Scotland (Property and Endowments) Act, 1925, shall be transferred to and vest in the town council of the said burgh.

- (2) Subject to the provisions of this Act, all the functions of the parish council of each landward parish and of each parish containing a landward part, so far as relating to the landward part—
 - (a) under Part IV of the Act of 1894;
 - (b) under Part V (other than subsection (6) of section thirty) of the said Act (except in the case of parish trusts so far as relating to the poor or to churchyards or to burial grounds);
 - (c) under the Allotments Acts;
 - (d) under section seventy-nine of the Licensing (Scotland) Act, 1903; and
 - (e) under section forty-nine of the Post Office Act, 1908;

shall be transferred to and vest in the district council (constituted as hereinafter provided) for the district so far as the functions relate to the district, and any statutory provision empowering a parish council to which, this subsection applies to make a representation shall be construed as empowering the district council of the district to which the representation relates to make the representation.

2 Transfer of functions to county councils.

- (1) Subject to the provisions of this Act, there shall be transferred to and vest in the county council of the county—
 - (a) all the functions of the district committees of the districts within the county;
 - (b) the functions of town councils of small burghs within the county as local authorities for the purposes of the statutory provisions set out in Part I of the First Schedule to this Act;
 - (c) the functions of the town councils of small burghs within the county as highway authorities so far as relating to classified roads;
 - (d) all the functions of the commissioners of supply of the county;
 - (e) the functions of the town council of any burgh under the Burial Grounds Acts and the Cremation Act, 1902, exercisable in respect of any area outwith the burgh and within the county or with respect to any churchyard so far as situate outwith the burgh and within the county vested in the council in pursuance of section thirty-two of the Church of Scotland (Property and Endowments) Act, 1925;
 - (f) the functions of the town council of any large burgh under the Registration of Births, Deaths, and Marriages Acts so far as relating to any area outwith the burgh and within the county.
- (2) It shall be lawful for the Secretary of State by order to transfer to the county council of a county the functions of the town councils of the small burghs within the county as local authorities for the purposes of any statutory provisions (other than those set

out in Part I of the First Schedule to this Act) relating to the matters specified in Part II of the said Schedule.

- (3) Where after the commencement of this Act any road vested in the town council of a small burgh becomes a classified road, the road shall thereupon become vested in the county council of the county in which the burgh is situate and the whole functions of the town council as highway authority so far as relating to the said road shall be transferred to and vest in the county council, and the Secretary of State shall by order make any provision which may seem to him necessary for the equitable adjustment of any liabilities of the town council relating to the road.
- (4) The county council may without prejudice to any provision of the Income Tax Act, 1918, exercise the power of appointing general commissioners transferred as aforesaid from the commissioners of supply, at any general meeting of the council the notice of which meeting has specified the appointment as an item of business.

3 Transfer of functions of education authorities and of functions relating to police and registration of electors.

- (1) The town council of a burgh being a county of a city shall be the education authority for the purposes of the Education (Scotland) Acts, 1872 to 1928, for that burgh, and the county council of a county shall be the education authority for the purposes of the said Acts for that county, including any burgh other than a county of a city situate therein, and the whole functions of education authorities shall be transferred to and vest in such town and county councils, and any reference in any Act to an education area shall be construed accordingly.
- (2) Section five of the Act of 1926 (which contains provisions as to the education rate) shall cease to have effect and every such council as aforesaid shall annually ascertain the amount of the deficiency in the education fund of their area and such deficiency, so far as required to be defrayed out of rates, shall be defrayed out of a rate to be levied for the purpose in accordance with the provisions of this Act.
- (3) Section seventy-eight of the Burgh Police (Scotland) Act, 1892 (which relates to the appointment of a chief constable and of constables), shall not apply except to—
 - (a) a large burgh which at the date of the passing of this Act maintains a separate police force; or
 - (b) a burgh with respect to which it shall at any time be proved in accordance with the said section that it has a population of not less than fifty thousand;and every burgh other than as aforesaid shall be supplied with constables by the county in which it is situate under the provisions of the Act of 1889, and shall cease to maintain or to be entitled to maintain a separate police force : Provided that this subsection shall not apply as regards any county or any burgh situate therein so long as the Police (Scotland) Act, 1857, does not apply to that county.
- (4) Where in pursuance of the foregoing subsection a burgh ceases to maintain a separate police force, the provisions of this Act with regard to transfer of property and liabilities and with regard to transfer of, and compensation to, officers shall apply in like manner as they apply on any transfer of functions from one authority to another.
- (5) Any agreement for the consolidation under the Police (Scotland) Act, 1857, of the police force of any burgh which under this section ceases to be entitled to maintain a separate police force, and the police force of the county, shall cease to have effect.

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- (6) The division of any county into police districts under section fifty-eight of the said Act of 1857 shall cease to exist, and that section and sections fifty-nine and sixty of the said Act shall cease to have effect.
- (7) Paragraph (8) of section forty-three of the Representation of the People Act, 1918 (which relates to registration officers and areas) shall have effect as if references to large burghs were substituted for references to the burghs therein mentioned, and where in pursuance of this provision any burgh ceases to be a registration area the functions of the council of that burgh as regards registration shall for the purposes of this Act be deemed to be transferred by this Act to the county council, and where in pursuance of this provision any large burgh becomes a registration area the functions of the county council as regards registration in so far as relating to that burgh shall for the purposes of this Act be deemed to be transferred by this Act to the town council of the burgh.

4 Transfer of functions from county councils to town councils of large burghs.

Subject to the provisions of this Act, the functions of a county council as local authority for the purposes of the Valuation Acts so far as relating to any large burgh shall be transferred to and vest in the town council of that burgh.

5 Provisions relating to or consequential on transfers of functions.

- (1) The transitory provisions contained in the First Schedule to the Scottish Board of Health Act, 1919, shall apply with the necessary modifications in connection with the transfer of functions from one local authority to another by or under this Act and references in any Act of Parliament, deed, regulation or other document to members or to officers of a local authority from whom functions are transferred by or under this Act shall, so far only as necessary for the purpose of such transfer, be construed as references to members or to officers of the local authority to which the functions are so transferred.
- (2) Any reference to the chairman or other member of a parish council in the constitution of any trust or other body whether corporate or not (except where the trust relates to a function transferred by this Act to a district council) shall be construed as a reference to a member appointed by the county council or the town council of the large burgh to which functions of the parish council are transferred by this Act, and where functions of a parish council are transferred to two or more such councils then any such reference to the chairman or other member of the parish council shall be construed as a reference to a member appointed by such of the councils concerned as the councils may agree, or failing agreement, as the Department of Health may determine. In the case of any trust relating to a function transferred to a district council the foregoing provisions shall apply with the substitution of district councils for county councils and other necessary modifications.
- (3) Where in the constitution of any trust or other body whether corporate or not, provision is made for the appointment as trustees or members of the governing body of one or more members of a district board of control whose functions are by this Act transferred to two or more transferee authorities, the General Board of Control for Scotland may, after consultation with the trustees or governing body, by order provide for the transferee authorities concerned jointly or a joint committee thereof or for the transferee authorities severally nominating trustees or members of the governing body

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in place of the members of the district board of control, and the constitution of the trust or other body shall have effect subject to the provisions of any such order.

- (4) The statutory provisions regulating the election, appointment and constitution of district boards of control, district committees, education authorities and parish councils or relating to the qualification or constitution of commissioners of supply shall cease to have effect except in so far as the provisions regulating the election of parish councils are by this Act applied to district councils, and the members of the said boards, committees, authorities and parish councils shall cease to hold office.
- (5) The standing joint committee of the county council and the commissioners of supply shall be dissolved, and section eighteen of the Act of 1889 shall cease to have effect.
- (6) On the dissolution of the standing joint committee in pursuance of the foregoing subsection, the whole functions of that committee as the police authority for the county shall be transferred to and vest in the county council, and any reference in any Act to the standing joint committee or to the police authority shall be construed accordingly.
- (7) Section sixty-seven of the Act of 1889 (which relates to borrowing by a county council) shall have effect as if the references to the consent of the standing joint committee were omitted therefrom, so however that nothing in this section shall require any consent not required if the consent of the said committee were obtained.
- (8) Any provision in any Act of Parliament, deed, regulation or other document whereby only persons who are, or are qualified to be, commissioners of supply shall be eligible for appointment to any office shall have effect as if such limitation were omitted.

Transfer of Property and Liabilities and of Officers.

6 Transfer of property and Liabilities of transferor authorities.

- (1) Where any functions are transferred by or under this Act from one local authority (in this Act referred to as the transferor authority) to one or more other local authorities (in this Act referred to as transferee authorities), then, subject to the provisions of this Act, all property or liabilities so far as held or incurred by, or on behalf of, the transferor authority for the purposes of such functions (including, without prejudice to the foregoing generality, any property and liabilities held or incurred by a district board of control, district committee, education authority or parish council as trustees of a trust)—
 - (a) if the area of the transferor authority is wholly comprised within the area of the transferee authority, shall be transferred to and vest in the transferee authority; and
 - (b) in any other case shall be transferred to and vest in such one of the transferee authorities or such two or more of the transferee authorities jointly, or be divided between any two or more of those authorities as may be agreed between them or, failing agreement, as the Central Department may by order determine:

Provided that—

- (i) as respects any superannuation fund established by a transferor authority being a district board of control or parish council where the functions of that authority are by this Act transferred to two or more transferee authorities, the fund shall be transferred to and vest in the transferee authority (not being a district council) the gross annual valuation of whose area so far as within the

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area of the transferor authority, according to the valuation roll for the year current at the passing of this Act, exceeds the gross annual valuation of the area of any other transferee authority (not being a district council) so far as within the area of the transferor authority;

- (ii) as respects any trust vested in a district board of control, or parish council where the area of the transferor authority is within the area of two or more transferee authorities, the transferee authorities shall jointly be the trustees of the trust as coming in place of the transferor authority unless the trust relates solely to a part of the area which is wholly within the area of one of the transferee authorities, in which case that transferee authority shall be the trustees of the trust and the property and liabilities of the trust shall be transferred to and vest in the transferee authorities or the transferee authority as the case may be; and
 - (iii) as respects any sum due and unpaid by a transferor authority at the commencement of this Act (including any sums required by the Department of Health to be paid before that date under section twenty-four of this Act) the Secretary of State may by order make such provision for such sums being charged only against the area to which the debt relates or otherwise as he considers equitable.
- (2) Subject to the provisions of this Act, all property and liabilities transferred by or in pursuance of this section shall be held or treated as incurred by or on behalf of the transferee authority for the same purposes and subject to the same trusts, and in the case of property subject to the same debts and liabilities as they were held or incurred by or on behalf of the transferor authority, but, save in the case of a trust constituted by deed or other writing, or in the case of property held for the purposes of the Public Libraries Acts, any property or liabilities relating to a function transferred by or under this Act shall be held or treated as incurred for the purposes of the function so far as relating to the whole area of the transferee authority: Provided that nothing in this subsection shall affect the provisions of the Educational Endowments (Scotland) Act, 1882, and the Educational Endowments (Scotland) Act, 1928, as respects any trust to which those Acts apply.
- (3) Where in accordance with the provisions of the Roads and Streets in Police Burghs (Scotland) Act, 1925, the town council of a small burgh has paid to a county council a sum in redemption of their liability to make annual payments in respect of highways within the burgh, the county council shall, as soon as may be after the commencement of this Act, repay to the town council the said sum, subject to a deduction therefrom in respect of every complete year which has elapsed since the date at which the said sum was payable by the town council of a sum equal to one-tenth or one-fifteenth of the said sum according as the said highways were transferred prior to the sixteenth day of May, nineteen hundred and twenty-four, or after that date.
- (4) If any question arises as to the custody of or access to books, records or other documents relating to a function transferred by or under this Act, the question shall, if the authorities concerned fail to agree, be determined by the Central Department.

7 Transfer of officers and superannuation funds.

- (1) The provisions of section twenty-seven of and the Second Schedule to the Act of 1926 (relating to transfer of and compensation to officers) shall apply for the purposes of this Act to and as respects officers of transferor and transferee authorities respectively

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as they applied to and as respects officers of parish councils and rating authorities respectively, subject to the following and any other necessary modifications :—

- (a) References to the passing or commencement of the said Act shall be construed as references to the passing or commencement of this Act, as the case may be, except where functions are transferred under subsection (2) of section two of this Act, in which case the references to the passing and commencement of this Act shall respectively be construed as references to the date of the order made under the said subsection and the date when the transfer of functions under the order takes effect:
- (b) Subsection (1) of the said section twenty-seven shall apply to the following officers as if they were the officers therein specified—
 - (i) every person who at the commencement of this Act is employed as a teacher by an education authority;
 - (ii) every other officer employed at the passing of this Act by a district board of control, district committee, education authority or parish council and still so employed at the commencement of this Act; and
 - (iii) every officer who at the passing of this Act is employed by a transferor authority (other than a district board of control, district committee, education authority or parish council) in full-time employment in the performance of functions of the authority transferred by this Act and who is still so employed at the commencement of this Act:

Provided that where the area of the transferor authority is within the areas of two or more transferee authorities, and where any such officer as aforesaid is employed in full-time employment in or about any institution, building or lands belonging to a transferor authority, such officer shall be transferred to and become an officer of the transferee authority or authorities to which the institution, buildings or lands are transferred:

- (c) The reference to a parish council where it last occurs in proviso (i) to subsection (2) of the said section twenty-seven shall be construed as a reference to the authority having the administration of the superannuation fund therein referred to:
- (d) The second proviso to subsection (2) and paragraph (i) of subsection (8) of the said section twenty-seven shall not apply:
- (e) Any officer who was the chief constable of a small burgh immediately before the commencement of this Act may decline to become an officer of the transferee authority and any such officer who shall so decline shall be entitled to compensation without regard being had to any offer of employment in the police force of the transferee authority, and any such officer who shall accept office under the transferee authority shall, notwithstanding the provisions of subsection (2) of the said section twenty-seven, hold office on such terms and conditions as that authority may determine :
- (f) The reference to "this Act" in subsection (7) of the said section twenty-seven shall be construed as a reference to Part I of this Act :
- (g) References to a parish council, town council or county council in paragraphs 2, 3 and 4 of the said Schedule shall be construed as references to any local authority :
- (h) Except where the transferee authority or in the case of a claim for compensation the compensating authority in any particular case otherwise determine, any alteration made after the twelfth day of November, nineteen hundred and twenty-eight, in the tenure or terms "and conditions on which

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any officer held his office at that date or in the salary or remuneration payable to any officer at that date shall be deemed not to have been made unless such alteration was made in pursuance of an agreement concluded before that date or merely confers rights to superannuation under the Local Government and other Officers' Superannuation Act, 1922:

- (i) In computing the service of any officer for the purpose of an award of compensation, account shall be taken only of the service of that officer under any local authority after he attained the age of eighteen years, and where the officer held two or more offices and the claim to compensation is based on a loss of one or some only of those offices, account shall not be taken of service in an office which the officer continues to hold, unless throughout the period of his service in that office he devoted the whole of his time to the duties of offices held by him under one or more local authorities :

Provided that, where a claim for compensation is made by a person who, while employed by a local authority in an office the employment in which is ordinarily regarded as full time employment, also held another office under a local authority and the claim is based on the loss only of the last mentioned office, account shall not be taken of service in the first mentioned office:

- (j) Where a person who, both at the passing and at the commencement of this Act, is in the full-time employment of an officer of a transferor or transferee authority (other than an officer holding a temporary appointment) and is engaged solely on the work of the authority, suffers direct pecuniary loss by termination of his employment in consequence of his employer, if an officer of a transferor authority, not becoming an officer of the transferee authority or if an officer of a transferee authority ceasing to be an officer of that authority or otherwise in consequence of anything done under, or in pursuance of, or in consequence of this Act, the transferee authority may in their discretion pay to such person by way of compensation such sum as they think proper not exceeding the compensation which would have been payable to him had he, while employed and engaged as aforesaid, been in the full-time employment of the authority of which his employer was an officer.

For the purposes of this subsection, a district council shall be deemed not to be a transferee authority, except as respects any officer employed by a parish council solely for the purposes of functions transferred to the district council.

- (2) Any transferee authority to whom a superannuation fund is transferred by or in pursuance of this Act, may, and if required by the Secretary of State shall, frame a scheme with respect to the rights and liabilities of parties interested in the fund, and such scheme may provide for the said fund being merged so as to form one fund with any other superannuation fund of the transferee authority, whether established under the same Act or not, and for any necessary financial adjustments, and may modify or adapt the provisions of any Act of Parliament, rules or scheme relating to any of the said funds, so however that the rights and interests of officers in any such funds shall be adequately protected; and any such scheme shall have effect only subject to the approval of the Secretary of State.
- (3) Where before the commencement of this Act a transferee authority has established a superannuation fund, the authority may, subject to the approval of the Secretary of State, by scheme provide for applying to officers transferred by or under this Act to that authority the Act or the rules or scheme regulating the fund, subject to such modifications and adaptations as may be prescribed in the scheme.

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- (4) Where any scheme under this section modifies or adapts the provisions of any Act of Parliament, the scheme shall be laid before both Houses of Parliament as soon as may be after it is made, and if an Address is presented to His Majesty by either House of Parliament within the next subsequent twenty-eight days on which that House has sat after any such scheme is laid before it praying that the scheme may be annulled, it shall henceforth be void, but without prejudice to the validity of anything previously done thereunder or the making of a new scheme.

Reconstitution and Election of County Councils.

8 Reconstitution of county councils.

- (1) The county council, being the authority entrusted with the management of the administrative and financial business of the county, shall be reconstituted in accordance with the provisions of this section.
- (2) The county council shall be reconstituted as follows, that is to say:—
- (a) The county council shall consist of members elected for the landward area and of members representing the burghs (including police burghs) included within the county for any purpose whether under this or any other Act;
 - (b) The members representing the landward area of the county shall be elected for the electoral divisions of the county (not being police burghs or part of police burghs);
 - (c) The members representing the burghs shall be elected by the town councils of the burghs and for that purpose the provisions of section eight of the Act of 1889 shall apply with the necessary modifications to all the burghs.
- (3) For the purposes of the reconstitution of county councils under this section, the Secretary of State shall have power by order to determine the number of county councillors for the county and to apportion them between the landward area and the burghs entitled under any Act, including this Act, to be represented on the county council, and to determine the contents and boundaries of electoral divisions in the county, and in making any determination of the number or any apportionment of county councillors the Secretary of State shall have regard to the reduced rateable value (within the meaning of Part III of this Act) of the landward area and the burghs and to the matters (other than value) referred to in section five of the Act of 1889.
- (4) Before making an order under the foregoing subsection, the Secretary of State shall cause the draft of the proposed order to be published in such manner as he shall determine in order to make the same known to all persons interested, and shall consider any objections and representations respecting the proposed order, and, if he sees fit to do so, cause a local inquiry to be held, and the order when made shall be forthwith published in the Edinburgh Gazette, and in a newspaper published or circulating in the area to which it relates.
- (5) Section fifty-one of the Act of 1889 (which relates to alteration of the number of county councillors and of boundaries, &c.) shall have effect as if after the words "town council," there were inserted the words "or of a majority of the members of a county council elected for the landward area."
- (6) No councillor representing a small burgh shall be entitled to exercise a deliberative vote in respect of any matter relating solely to the exercise of any function which the county council is not entitled to exercise within the burgh.

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- (7) No councillor representing a large burgh shall be entitled to exercise a deliberative vote except in respect of any matter relating solely to a function which the county council is entitled to exercise within the burgh.
- (8) Any reference in any Act to the whole number of a county council shall as regards any matter be construed as a reference to the whole number of councillors entitled to exercise deliberative votes in respect of that matter.
- (9) Any expenses of a county council reconstituted in accordance with the provisions of this section incurred prior to the commencement of this Act shall be defrayed by the county council as existing at the passing of this Act (hereinafter referred to as the existing county council).
- (10) This section shall come into operation on the first day of October, nineteen hundred and twenty-nine.

9 Election of reconstituted county councils.

- (1) The first election of members of the reconstituted county councils for the landward areas of the counties shall take place on the first Tuesday of December in the year nineteen hundred and twenty-nine, and the members so elected shall hold office until the next election of members in pursuance of the Act of 1889 which election shall take place on the first Tuesday of December, nineteen hundred and thirty-two, and subsequent elections shall take place on the said first Tuesday of December in every third year thereafter :

Provided that any reference in any Act to a triennial election of county councillors shall be deemed not to include a reference to the first election of members of the reconstituted county council to be held in pursuance of this subsection.

- (2) Section seven of the Act of 1889 (which relates to the qualification of county councillors), so far as unrepealed, and section one of the County, Town, and Parish Councils (Qualification) (Scotland) Act, 1914, so far as relating to county councils, shall cease to have effect, and no person shall be qualified to be elected or to be a county councillor for an electoral division of a county unless—
 - (a) he is at the time of the election registered as an elector entitled to vote at an election of a county councillor for an electoral division of the county or as an elector entitled to vote at an election of town councillors of any burgh included within the county for any purpose; or
 - (b) is a person of full age and not subject to any legal incapacity and has, during the whole of the twelve months preceding the election, resided within the county, including any such burgh as aforesaid.
- (3) The members of a reconstituted county council first elected under this Act shall not enter on their duties or become the county council until the sixteenth day of May, nineteen hundred and thirty, except for the purposes of sections twelve and fourteen of this Act, and for the purpose of anything necessary to bring this Act into full operation on the said day.
- (4) The members of an existing county council shall go out of office on the sixteenth day of May, nineteen hundred and thirty.
- (5) This section shall come into operation on the first day of October, nineteen hundred and twenty-nine.

Combination of and Delegation by Local Authorities.

10 Provisions for uniting burghs and combining counties for certain purposes.

- (1) The provisions of the Second Schedule to this Act shall have effect for the purpose of uniting the burghs therein mentioned in the manner therein set forth.
- (2) Any two or more burghs united in pursuance of the foregoing subsection shall cease to be separate burghs and shall for all purposes whatsoever become one burgh (hereinafter in this section referred to as a united burgh).
- (3) Where a burgh being a royal burgh is united in pursuance of this section with a burgh other than a royal burgh, the royalty of the royal burgh shall be extended to comprehend the burgh other than the royal burgh, and where any burgh included in a united burgh is for the purpose of any statutory provision a parliamentary burgh the united burgh shall for the purpose of such statutory provision be deemed to be a parliamentary burgh.
- (4) An election of town councillors of every united burgh shall take place in manner directed by the enactments relating to the election of town councillors on the first Tuesday of November in the year nineteen hundred and twenty-nine and all the town councillors of every burgh included in any united burgh in office on the day preceding the said day shall go out of office on the said day:

Provided that, in the case where there is in force, as regards one of the burghs included in a united burgh, an order under section seven of the Town Councils (Scotland) Act 1903, fixing a day other than the first Tuesday of November for the annual retiral and election of councillors, such order shall in the aforesaid year be deemed to apply to each of the other burghs included in such united burgh, and the foregoing provisions of this subsection shall apply with the substitution of the day so fixed for the first Tuesday of November.

- (5) Where two or more burghs are united in pursuance of the foregoing provisions of this section, the Secretary of State may, by order, make provision for determining the number of councillors and magistrates to be elected for the united burgh, and, where it appears expedient, for the division of such burgh into wards and polling districts.
- (6) Where two or more burghs are united in pursuance of the foregoing provisions of this section, the whole functions of the councils of such burghs shall be transferred to and vest in the council of the united burgh, and the provisions of this Act relating to the transfer of and compensation to officers shall apply in like manner as they apply in the case of officers of parish councils.
- (7) There shall be combined for the purposes after mentioned—
 - (i) the county of Kinross with the county of Perth;
 - (ii) the county of Nairn with the county of Moray;and for those purposes the following provisions shall have effect:—
 - (a) The combination shall have effect for every purpose for which any small burgh is by virtue of this Act included within a county and for no other purpose;
 - (b) The members of the county councils (reconstituted in accordance with the provisions of this Act) of the two counties forming the combined county shall, for the purposes aforesaid, form a joint county council for the combined county, and the provisions of any Act with respect to county councils shall apply with any necessary modifications to the joint county council;

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- (c) For the purposes of this Act so far as relating to functions for which the combination shall have effect, the joint county council shall be the transferee authority instead of the county councils of the two counties, and any such functions vested at the commencement of this Act in either of the county councils of the two counties shall be transferred to and vest in the joint county council;
 - (d) The combined county and the joint county council shall be the county and the county council respectively for the purposes of the provisions of Part III of this Act relating to the county apportionment and the General, Additional and Supplementary Exchequer Grants and the separate counties and the county councils thereof shall be the counties and the county councils respectively for the purposes of the provisions of the said Part relating to the Landward General Exchequer Grants and the other provisions of the said Part shall have effect accordingly;
 - (e) The expenses of the joint county council, so far as requiring to be apportioned and allocated between the landward parts of the two separate counties, shall be so apportioned and allocated between the two county councils in like manner as expenses are apportioned and allocated for the purpose of ascertaining the contributions of small burghs to a county council, and the provisions of subsection (2) of section twenty-one of this Act shall, with the necessary modifications, apply to the sums so apportioned and allocated;
 - (f) Subject to the provisions of their administrative schemes, the joint county council may delegate any of their functions to the county council of either county as if such council were a committee of the joint county council.
- (8) This section shall come into operation—
- (a) on the first day of October, nineteen hundred and twenty-nine, for the purpose of the election of town councillors of united burghs; and
 - (b) on the fifth day of November, nineteen hundred and twenty-nine, so far as otherwise relating to burghs and so far as relating to counties for the purposes of sections twelve and fourteen of this Act.

11 Provisions as to combination of local authorities.

- (1) Any two or more local authorities may combine for any purpose in which they are jointly interested and that on such terms and conditions as may be agreed between them, and any such agreement may provide for the appointment of a joint committee of the authorities concerned.
- (2) It shall be lawful for the Central Department on the application of a local authority, if it shall appear to the Department that the combination of that authority with any other local authority or authorities for any purpose would be of public or local advantage, to make an order combining the areas of the local authorities or parts thereof for the purpose specified therein:

Provided that an order shall not be made under this subsection except after a local inquiry, unless all the local authorities concerned consent.
- (3) Any such order shall define the powers, rights, duties, liabilities and obligations of the local authorities and the mode of defraying the expenses of the combination and may provide for the appointment of a joint committee, for the transfer of any property or liabilities held or incurred by or on behalf of any of the authorities concerned for the purpose for which the combination shall have effect, and for any other matter or thing

which it appears necessary or proper to regulate for the better carrying into effect of the order.

- (4) Where a district asylum or institution for mental defectives has been provided by a district board of control whose functions are by this Act transferred to two or more transferee authorities, or where it appears to the General Board of Control for Scotland to be necessary for the purpose of any statutory provision relating to a particular district board that there should be a combination of the two or more transferee authorities to which the functions of that district board are by this Act transferred, then, unless the transferee authorities, with the approval of the General Board of Control for Scotland, otherwise agree in the case where any such asylum or institution has been provided as aforesaid, such transferee authorities shall be deemed to have combined for the provision and maintenance of such asylum or institution or for the purpose of the said statutory provision, as the case may be, and that on such terms and conditions as the transferee authorities may agree and, failing agreement, as the General Board of Control for Scotland may by order determine.
- (5) Where any transferor authority is, as respects functions transferred by or under this Act, immediately before such transfer of functions takes effect included in a combination of local authorities, the combination shall be deemed to continue and the transferee authority shall be deemed to have entered into the combination, subject to the modification that, notwithstanding anything in any Act of Parliament or the agreement, order, or other document regulating the combination, the transferee authority may, with the consent of the Central Department, at any time before the expiration of two years after the transfer of functions takes effect, on giving not less than six months previous notice in writing to all the other local authorities included in the combination, withdraw from the combination on such terms and conditions as may be agreed upon between the authorities and, failing agreement, as the Central Department may by order determine.
- (6) In the case of any registration district which is not wholly within the area of any one local authority under the Registration of Births, Deaths and Marriages Acts or in the case of any churchyard which is not wholly within the area of one local authority under the Burial Grounds Acts, the local authorities concerned shall be deemed to have combined for the purposes of those Acts as respects the registration district or the churchyard, as the case may be, and that on such terms and conditions as the authorities concerned may agree and, failing agreement, as the Central Department may by order determine.
- (7) Where in any Act of Parliament, agreement, order or other document regulating a combination of local authorities reference is made to the gross annual or other valuation of the areas of the authorities concerned (whether for the purpose of defraying the expenses of the combination or otherwise) then, unless the Central Department on the application of any of the authorities otherwise determine for all or any of the purposes of the combination, the reference shall as respects the year beginning on the sixteenth day of May, nineteen hundred and thirty, and subsequent years, be construed as a reference to the rateable valuation of the areas of the authorities.
- (8) Notwithstanding anything in any order for combining local authorities for the provision of sanatoria and other institutions under subsection (3) of section sixty-four of the National Insurance Act, 1911, no small burgh shall be entitled to receive direct representation on any joint committee, joint board or other body thereby constituted,

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and the provisions of subsection (4) of section forty-one of the National Insurance Act, 1913, shall cease to have effect.

- (9) On the dissolution of any combination of local authorities, then, unless the authorities otherwise agree, the Central Department shall, except where they consider no provision necessary, make an order regulating the rights and liabilities of the local authorities concerned and containing such other provisions as are necessary or proper in the circumstances.
- (10) Nothing in this section shall authorise a combination of local authorities for any purpose in regard to which provision is made by any other Act for combination of local authorities whether by the appointment of a joint committee or by other provision for the joint exercise of powers, with the sanction of or on an order made by a Government department or the Electricity Commissioners,

12 Committees.

- (1) Each county council reconstituted in accordance with the provisions of this Act, and the town council of each burgh being a county of a city shall have a committee, to be known as the education committee, and to be constituted in accordance with a scheme made by the council and the provisions of subsection (1) (including the proviso thereto) and subsections (8), (9), and (10) of section fourteen of this Act shall, with the substitution of the Scottish Education Department for the Secretary of State and of the fifteenth day of January for the thirty-first day of March and any other necessary modifications apply to a scheme under this subsection. The Scottish Education Department before approving such a scheme shall require the council to publish the scheme in such manner as to make the same known to persons interested.
- (2) Every such reconstituted county council shall appoint committees for the purposes of their functions relating to (a) police and (b) poor law, and any reference in any Act to the police committee shall be construed as a reference to the first-mentioned committee.
- (3) (a) Except where for the purpose of coordinating the services provided by the council it is otherwise specified in the appropriate administrative scheme, all matters relating to the exercise by a county council of their functions (other than functions relating to the raising of money by rate or loan) relating to (a) education, (b) police, and (c) poor law, shall stand referred to the appropriate committee, and all matters relating to the exercise by the town council of a burgh being a county of a city of their functions (other than as aforesaid) relating to education, shall stand referred to the education committee, and the county or town council, as the case may be, before exercising any such functions, shall, unless in their opinion the matter is urgent, receive and consider the report of the appropriate committee with respect to the matter in question.
- (b) All matters relating to the provision of instruction in religion in terms of section seven of the Education (Scotland) Act, 1918, shall stand referred to the education committee and the council, before exercising any function relating to such instruction shall, unless in their opinion the matter is urgent, receive and consider the report of the education committee with respect to the matter in question.
- (c) Save as otherwise provided in this section, the county or town council may also delegate to the appropriate committee with or without any restrictions or conditions as they think fit any of the aforesaid functions. Where a county or

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town council delegate to their education committee the power of dismissing a certificated teacher from their service, the provisions of subsection (1) of section twenty-four of the Education (Scotland) Act, 1918, shall apply with the substitution of the education committee for the education authority.

- (4) Every scheme constituting an education committee shall provide—
- (a) for the appointment by the county or town council of at least a majority of the committee from persons who are members of the council;
 - (b) for the appointment by the council of persons of experience in education and of persons acquainted with the needs of the various kinds of schools in the area for which the council act, including—
 - (i) in all cases at least two persons interested in the promotion of religious instruction in terms of section seven of the Education (Scotland) Act, 1918, to be nominated by a meeting of representatives of the churches or denominational bodies (other than those having a right to nominate as hereinafter in this paragraph provided for) having duly constituted charges or other regularly appointed places of worship within the area, and the scheme shall prescribe the constitution of the meeting and the manner of convening it; and
 - (ii) in the case of a council maintaining any school transferred or established under section eighteen of the Education (Scotland) Act, 1918, to which school the conditions prescribed in subsection (3) of the said section continue to apply, at least one representative nominated by the church or denominational body by whom the teachers in the school are required to be approved as regards religious belief and character;
 - (c) for the inclusion of women as well as men among the members of the committee; and
 - (d) as respects the first education committee to be appointed, for the inclusion of one or more members of the outgoing education authority.
- (5) Any committee of a town council (other than an education committee or a school management committee under section three of the Education (Scotland) Act, 1918) which is appointed for the purpose of any function to which an administrative scheme under this Act applies, may to an extent not exceeding one-third of the members consist of persons (not being members of the council) who have special knowledge or experience in regard to the functions of the committee, and any committee appointed by a town council for the purposes of poor law within one year after the commencement of this Act, shall include one or more members of outgoing parish councils.
- (6) No county or town council shall delegate to any committee the power of raising money by rate or loan or of incurring capital expenditure.
- (7) Subject to any regulations or directions by the county or town council, any committee of the council appointed for the purpose of any function to which an administrative scheme under this Act applies may appoint sub-Committees and may delegate to such subcommittees any of the functions of the committee, and any such sub-committee may consist in part of persons not being members of the committee, but at least two-thirds of the members of any such sub-committee shall be members of the council:

Provided that—

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- (i) a person who is not a member of the council or of the committee shall not be appointed to any sub-committee except with the consent of the council;
 - (ii) a sub-committee of the education committee of a council may consist, to an extent not exceeding one half, of persons who are not members of the council;
 - (iii) the education committee of a council shall not so delegate any function in regard to—
 - (a) the appointment, transfer, remuneration or dismissal of teachers; or
 - (b) the appointment of bursars or the exercise of the functions under section four of the Education (Scotland) Act, 1918; or
 - (c) the recognition, establishment or discontinuance of schools or of centres of advanced technical instruction; and
 - (iv) the provisions of this subsection requiring a minimum number of the members of a subcommittee to be members of the council shall not apply in the case of a sub-committee appointed by a school management committee.
- (8) Subsection (2) of section nine of the Act of 1889 (which relates to disqualification for being councillors) shall have effect as if any reference to the committee therein mentioned included a reference to any committee and to any sub-committee of the county council, and section thirteen of the Town Councils (Scotland) Act, 1900 (other than paragraphs (1) and (2) thereof), shall have effect as if references to the council and to a councillor respectively included references to any committee and any sub-committee of the town council and to a member of any such committee or sub-committee:

Provided that nothing in this subsection shall apply as regards the appointment of teachers to a school management committee in pursuance of section three of the Education (Scotland) Act, 1918.

- (9) This section shall come into operation on the third day of December, nineteen hundred and twenty-nine.

13 Power of delegation by county councils.

- (1) A county council may on such terms and conditions as the councils concerned may agree appoint—
 - (a) the town council of any small burgh within the county, or
 - (b) the district council of a district within the county, or
 - (c) a joint committee of such a town council and district council (of which joint committee the members of the county council for the burgh and district shall be members),

to act as the agents of the county council to carry out any function (other than a function relating to education or police) vested in the county council and exercisable within the small burgh or district or small burgh and district, as the case may be, so however that a function relating to any form of medical or surgical treatment shall not be so delegated except with the approval of the Central Department, and, subject to the terms of appointment, a council or committee so acting as agent may act through a committee or sub-committee thereof.

- (2) Any council so acting as agent or having representation on any such joint committee may contribute towards the expenses incurred by the council or committee in so acting as agent, and any such contribution by a town council may be defrayed out of such

rate leviable by the council and payable by owners and occupiers in equal proportions as the council may determine.

Schemes for Administration.

14 Schemes for administration of functions.

- (1) The county council of every county and the town council of every large burgh shall on or before the thirty-first day of March, nineteen hundred and thirty, prepare and submit to the Secretary of State for his approval a scheme or schemes of administrative arrangements (in this Act referred to as administrative schemes) proposed to be made for discharging throughout their area the functions of the council relating to (a) education, (b) poor law, (c) public health, (d) lunacy and mental deficiency, and (e) in the case of a county council, roads, and for that purpose every transferor authority and their officers shall give to the transferee authority such information with respect to existing arrangements as the transferee authority may require:

Provided that the council in preparing the administrative scheme so far as relating to education shall consult with the education authority of the area.

- (2) Any administrative scheme may and shall, if the Secretary of State so requires, provide that the council shall appoint a committee or committees for the purposes of any functions to which the scheme relates, that such matters as may be specified in the scheme shall stand referred to such committee or committees, and that the council before exercising any function relating to a matter so standing referred shall, unless in their opinion the matter is urgent, receive and consider the report of the committee with respect to the matter in question.
- (3) Every administrative scheme (other than a scheme relating to education) made by a county council may provide for the county council appointing to act as agents of the council, the town council of any small burgh within the county or the district council of a district within the county or a joint committee of such a town council and district council (of which joint committee the members of the county council for the burgh and district shall be members), to carry out the functions specified in the scheme so far as exercisable within the small burgh or district or small burgh and district as the case may be, but subject always to the terms and conditions set forth in the scheme.
- (4) An administrative scheme may provide that any assistance to which this subsection applies, which might after the commencement of this Act be provided either by way of poor relief or by virtue of any enactment other than the Poor Law Acts, shall be provided exclusively under and by virtue of the enactments other than the Poor Law Acts and not by way of poor relief, but nothing in this subsection or in any scheme shall diminish or otherwise affect the duty of the council to provide relief for the poor.

The assistance to which this subsection applies shall be the maintenance and treatment of sick persons, including, without prejudice to the said generality, persons suffering from any infectious or other disease, or persons mentally deficient, or the provision made for the health of expectant mothers, nursing mothers, or children under five years of age, or for blind persons, or for the feeding, clothing and treatment of school children.

- (5) Every administrative scheme relating to education made by the council of a county within which a large burgh is included for the purpose of education shall, unless the county council and the town council of the large burgh otherwise agree, make

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provision whereby for the purpose of the medical inspection, supervision, and treatment of the children attending the schools within the burgh the county council shall utilise to such extent, and on such terms and conditions as the councils agree or, failing agreement, as the Department of Health determine, the medical and nursing staff of the town council and the clinics and hospitals, under the control of" that council. The county council before making any such scheme and the Department before approving any such scheme shall consult with the town council, and any such scheme, when so approved, shall be binding on the town council.

- (6) In order to meet as far as practicable the interests and convenience of the county council, the town council of the small burgh concerned and the inhabitants thereof, every administrative scheme of a county council relating to roads shall make provision with respect to the opening or breaking up of any classified road within a small burgh whether by the county council for the purpose of reconstructing, repairing or maintaining the road, or by the town council for the purpose of laying, replacing, repairing, or maintaining water, sewer, gas, or other pipes or electric cables or other like things under the said road.
- (7) In any case where the Public Libraries Acts are in operation within any part of the landward area of a county, the administrative scheme of the county council relating to education may provide for the administration of the said Acts throughout the areas within which they are in operation being under the general supervision of the education committee, for the appointment as a library committee for each of the said areas of the district council of the district or of a committee consisting to the extent of not less than one-third and not more than one-half of persons who, not being members of the education committee, are resident within the area, and for the functions of the committees under the said Acts being exercised by the education committee or the library committees as specified in the scheme, and where the scheme makes such provision as aforesaid the provisions of the Public Libraries Acts relating to the appointment of committees shall not apply.
- (8) The Secretary of State may approve the scheme either as submitted or with such modifications and amendments as he thinks proper, and upon approval the council shall discharge their functions throughout their area in accordance with the scheme.
- (9) If a county or town council fail by the date aforesaid to submit to the Secretary of State a scheme in accordance with the provisions of this section, he may, after consultation with such authorities as appear to him to be interested, himself make a scheme for the purpose, but before making such scheme he shall publish in one or more newspapers published or circulating in the area to which the scheme relates a notice stating his intention to make a scheme, and that a copy of the draft scheme is open to inspection at a specified place, and that representations thereon may be made to him within fourteen days after the publication of the notice, and shall consider any representations which may be submitted to him within that period, and any scheme so made shall have effect as if it were a scheme submitted by the council and approved by him.
- (10) Any scheme submitted by a council and approved by the Secretary of State as aforesaid may be revoked or varied by a new scheme submitted and approved in accordance with the foregoing provisions, and any scheme made by the Secretary of State as hereinbefore provided may be revoked or varied by a new scheme submitted by the council to which it relates and approved by the Secretary of State, or by a new scheme made by the Secretary of State in accordance with the provisions hereinbefore contained.

- (11) This section shall come into operation on the third day of December, nineteen hundred and twenty-nine.

Accounts, Rates and Borrowing.

15 Audit and accounts.

- (1) The provisions set out in the Third Schedule to this Act shall have effect with respect to the audit of the accounts of every county council and of every town council for the year beginning on the sixteenth day of May nineteen hundred and thirty, and for every subsequent year, and the provisions of any enactment so far as inconsistent with the provisions of the said Schedule shall not apply with respect to the accounts of any such council for those years. In the case of a council whose financial year begins on a day other than the sixteenth day of May, the foregoing provisions shall have effect with the substitution of that other day for the sixteenth day of May.
- (2) The statutory provisions with respect to accounts and budget applicable to a county council or a town council shall apply as regards all functions transferred to the council by or under this Act.
- (3) For the purposes of the making up, balancing and audit of the accounts for the year ending on the fifteenth day of May, nineteen hundred and thirty, of district boards of control, education authorities and parish councils, the statutory provisions relating to the accounts and the audit of accounts of the said boards, authorities and councils shall have effect subject to such necessary modifications as the Central Department may by order prescribe.

16 Expenditure by local authorities on public utility schemes.

- (1) A county or town council may, subject to the approval of the Secretary of State, make any payment for the purpose of any scheme of public utility, so however that the total payments so made by the council in any year shall not exceed a sum representing the produce of a rate of one penny per pound on the rateable valuation of the area of the council.
- (2) Nothing in the foregoing subsection shall apply to any payment made for the purpose of any scheme of public utility in pursuance of any power otherwise competent to the council.
- (3) Any payment made under this section shall be defrayed out of such rate payable by owners and occupiers in equal proportions as the council may determine.

17 Payment by county councils of travelling expenses, & c.

- (1) It shall be lawful for a county council to incur expenditure in paying allowances at rates not exceeding those set out in the Fourth Schedule to this Act in respect of travelling and other personal expenses necessarily incurred and time necessarily lost from ordinary employment by members of the council or of any committee or sub-committee thereof in attending meetings of such council, committee or sub-committee.
- (2) Any such expenditure as aforesaid incurred in respect of meetings of the council shall be defrayed in like manner as general administrative expenses of the council, and any expenditure incurred in respect of meetings of a committee or of any sub-

committee shall be defrayed in like manner as expenditure on the functions for which the committee or sub-committee is appointed.

- (3) Any reference in the foregoing provisions of this section to a committee shall be deemed to include a reference to a local advisory council for the purposes of education, and subsection (7) of section three of the Education (Scotland) Act, 1908, as adapted by section thirty-two of and the Fifth Schedule to the Education (Scotland) Act, 1918, in so far as it relates to expenses or allowances in respect of attendance at meetings shall cease to have effect.

18 Rates relating to transferred functions.

- (1) Any sums required to be raised by rate for the purpose of any function transferred by or under this Act shall, notwithstanding any provision in any Act, be ascertained by reference to the expenses of the transferee authority in discharging the function throughout their area:

Provided that nothing in this subsection shall apply—

- (a) in any case with respect to which provision has been made by a local Act where the Secretary of State by order so provides; and
- (b) in the case of a special district rate.
- (2) The expenditure on functions transferred by subsection (1) of section one of this Act from parish councils shall (so far as falling to be defrayed out of rates) be defrayed out of rates to be levied for the purpose in accordance with the provisions of this Act.
- (3) The expenses incurred under the Lunacy Acts and the Mental Deficiency and Lunacy (Scotland) Act, 1913, by county councils and town councils of large burghs as coming in place of district boards of control and parish councils (so far as falling to be defrayed out of rates) shall be defrayed out of a rate to be levied for the purpose in accordance with the provisions of this Act and the provisions of the said Acts so far as inconsistent herewith shall cease to have effect:

Provided that nothing in this subsection shall prevent a county or town council from recovering from the council of the area of the settlement of a lunatic or mental defective the expenses incurred by them in relation to such lunatic or mental defective.

- (4) The limit of the rate of one shilling in the pound on the public health general assessment under section one hundred and thirty-seven of the Public Health (Scotland) Act, 1897, shall cease to have effect.
- (5) The proviso to section five of the Education (Scotland) Act, 1918 (which relates to burghs or parishes in which a library rate is levied) shall cease to have effect.
- (6) All expenses of and relating to churchyards vested prior to the commencement of this Act in a parish council shall be defrayed as expenses under the Burial Grounds Acts, and the provisions of subsection (6) of section thirty of the Act of 1894 and of section thirty-two of the Church of Scotland (Property and Endowments) Act, 1925, shall cease to have effect so far as inconsistent herewith.

19 Consolidated rate.

- (1) All rates leviable by a rating authority throughout the whole area of that authority whether under the provisions of a public general Act or of a local Act shall be levied and recovered as one rate to be known as the consolidated rate of the area of such rating

authority, and such consolidated rate shall be divided between owners and occupiers in the same proportions as the total amount of the separate rates would have been divided between owners and occupiers had they been separately levied:

Provided that—

- (a) except so far as the Secretary of State by order so directs, this subsection shall not apply to water rates leviable under the provisions of any local Act, which water rates shall continue to be leviable as separate rates; and
 - (b) where statutory provision is made in the case of any lands and heritages for a total or partial exemption from any rate included in the consolidated rate, the Secretary of State may, on the application of the rating authority or of any person interested, by order, provide that in lieu of such exemption only such portion of the consolidated rate as is specified in the order shall be leviable in respect of the said lands and heritages and the statutory provision shall have effect subject to the provisions of any such order.
- (2) The total monies raised by the consolidated rate and all other revenues receivable by the rating authority shall be paid in the case of a burgh into a fund to be called " the burgh fund " and the expenditure of the town council payable out of rates for each branch of expenditure shall be defrayed out of such fund.
 - (3) Except where otherwise provided with respect to any rate, all rates shall be payable by owners and occupiers in equal proportions.
 - (4) Every demand note in respect of the consolidated rate shall, instead of showing the amount in the pound of or in respect of each separate rate, show the amount of the expenditure under each of the branches prescribed by the Secretary of State which is being defrayed out of the said rate and grants under Part III of this Act, and subsection (2) of section sixty-two of the Act of 1889 and subsection (1) of section twenty-two of the Act of 1926 (which relate to demand notes) shall have effect accordingly.
 - (5) Any enactment imposing a limit on the amount per pound of any rate to which the provisions of subsection (1) of this section apply shall be construed as if the limit imposed thereby were a limitation of the amount of the expenditure under the appropriate branch to be defrayed in any financial year out of rates and grants under Part III of this Act to a sum representing the produce of a rate of the amount specified in the enactment on the gross annual valuation of the area to which the expenditure relates.
 - (6) Subsection (5) of section sixty-two of the Act of 1889 (which relates to the remedies and provisions for recovery of rates under that Act) shall apply to the consolidated rate leviable under this section by a county council.
 - (7) In the case of a burgh not being a burgh to which the Burgh Police (Scotland) Act, 1892, applies, the statutory provisions applicable to the burgh relating to the collection and recovery of rates, including, without prejudice to the said generality, the provisions relating to preferences and to penalties in respect of the nonpayment of rates by a prescribed date shall, with any necessary modifications, apply to the consolidated rate leviable by the town council of the burgh under this section.

20 Amendment of 1 & 2 Geo. 5. c. 53. s. 7 (6).

Subsection (6) of section seven of the House Letting and Rating (Scotland) Act, 1911 (which relates to deduction to cover cost of collection to be allowed to owners from

occupiers' assessments levied on and recovered from the owners) shall from and after the fifteenth day of May, nineteen hundred and twenty-nine, have effect subject to the following amendments :—

- (a) The words " in the city of Glasgow two pounds " ten shillings per centum; and elsewhere," and the words " except in the city of Glasgow," shall be omitted; and
- (b) The words " five pounds," shall be substituted for the words " two pounds ten shillings, " wherever they occur.

21 Contributions by burghs to county council.

- (1) Subsections (3) and (4) of section sixty of the Act of 1889 and section ten of the Act of 1926 (which relate to contributions by burghs to the county fund) shall cease to have effect, and the expenditure (to which this subsection applies) of the county council for each purpose for which any burgh is included within a county, whether under this or any other Act, shall be apportioned and allocated as between each such burgh and the landward part of the county according to the rateable valuation in the valuation roll of the respective areas so far as within the county, and the amount of the contribution apportioned and allocated to a burgh shall not be rated for by the county council on the several lands and heritages within the burgh but, except in so far as defrayed out of the common good or other revenues of the burgh, shall be paid by the town council out of such rate payable by owners and occupiers in equal proportions as the town council may determine.

The expenditure to which this subsection applies is, in the case of a large burgh, expenditure which falls to be met out of rates and grants under Part III of this Act, and in the case of a small burgh, expenditure which falls to be met out of rates.

- (2) The county council annually, and not later than the fifteenth day of July in each year, shall cause a requisition to be sent to the town council of each burgh included within the county for any purpose requiring them to pay the sum apportioned and allocated as aforesaid to the burgh, and the town council shall at such intervals and by such instalments as they and the county council may agree and, failing agreement, as the Secretary of State may determine, pay over to the county council the sum so requisitioned without any reduction whatever, so however that the last instalment shall be payable not later than the first day of May.
- (3) The statutory powers of a town council to borrow temporarily for their current annual expenses shall be deemed to include power to borrow for the purpose of paying any such instalments as aforesaid.
- (4) Notwithstanding anything in the Act of 1889, where a police burgh is for the purposes of any Act held not to be within the county, the town council of the burgh shall not be liable to contribute towards the expenses of the county council under that Act.

22 Contributions by burghs to police expenditure.

Notwithstanding anything in the provisions of this Act, the contribution towards expenditure for the administration of the police apportioned and allocated to any burgh which is supplied with constables by the county, shall not be paid by the town council of such burgh out of any rate to which such contribution or such expenditure would not have been chargeable if this Act had not passed.

23 Provision as to borrowing by county or town councils.

- (1) Any sums borrowed after the commencement of this Act by a county or town council under powers conferred by any enactment whether passed before or after the commencement of this Act shall be borrowed upon the security of all funds, rates and revenues of the council, and all sums borrowed before the commencement of this Act by any such council on the security of any specified rate shall be deemed to have been borrowed upon the security of all the funds, rates and revenues of the council liable in repayment of the sums outstanding:

Provided that nothing in this subsection shall be construed as preventing the borrowing of money for the purposes of the Housing (Scotland) Act, 1925, on local bonds in terms of that Act, or shall affect the common good of a burgh or the revenues thereof or any existing power to borrow on the security of such common good or revenues.

- (2) Every enactment authorising a county or town council to borrow money for the purpose of meeting any expenditure of a capital nature shall have effect as if it provided that the council shall not, without the consent of the Central Department, so borrow unless the resolution to borrow has been agreed to by two-thirds of the members of the council present and voting at the meeting at which such resolution is passed.

24 Mitigation of liability of county councils and town councils of large burghs for temporary loans raised under 11 & 12 Geo. 5. c. 64.

- (1) For the purpose of affording relief to the county councils and the town councils of large burghs to whom liabilities in respect of loans (including overdrafts) raised by parish councils under section two of the Poor Law Emergency Provisions (Scotland) Act, 1921, are transferred under this Act, the following provisions shall have effect with respect to such loans :—

- (a) The Department of Health shall, in the case of each county and large burgh to the council of which liability for any such loan is transferred under this Act, certify the amount of the liability on account of the loan outstanding at the commencement of this Act, after deducting therefrom such amount (if any) as represents sums required by the Department to be paid by a parish council before the commencement of this Act which have not been so paid;
- (b) Where any such loan is a loan made by the Scottish Board of Health, the sum so certified with respect to the loan shall be repaid without interest to the Department by the council liable therefor within fifteen years from the commencement of this Act either by means of an annuity equal to one-fifteenth part of the certified sum, the first instalment being payable on the fifteenth day of May, nineteen hundred and thirty-one, or by such other means as may be agreed between the Department and the council ;
- (c) Where any such loan is a loan made by a person other than the Scottish Board of Health, the loan and the interest thereon shall continue payable by the council liable therefor at such times and by such instalments as are required by the terms of the contract of borrowing; but the Department shall pay to the council out of moneys provided by Parliament an annuity for fifteen years equivalent to the difference between the sum so certified by the Department as aforesaid with respect to the loan, and the value of the annuity which would have been payable to the Department by the council had the loan been made by the said Board, and had interest been payable thereon at the rate of five per cent.;

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- (d) If the amount which under the foregoing provisions of this section would have been payable by any council in any year in respect of sums so certified by the Department if all those sums had been on account of loans by the Scottish Board of Health and had been repayable by means of an annuity equal to one-fifteenth part of the certified sums exceeds the amount which would be produced by a rate of sevenpence and one-fifth of a penny in the pound levied on the reduced rateable value (within the meaning of Part III of this Act) of the county or large burgh, such adjustments shall be made between the Department and the council as will secure that the amount of the excess is not required to be defrayed by the council.
- (2) The foregoing provisions of this section shall not apply to any such loan raised by a parish council after the twelfth day of November, nineteen hundred and twenty-eight, and in such case the council to whom liability for the loan is transferred shall make the payments due in respect of capital of and interest on the loan in accordance with the terms of the contract of borrowing.
- (3) Where a parish is not wholly comprised within one county or large burgh, the liability of the parish council for any such loan as aforesaid shall be apportioned between the several counties and large burghs in proportion to the unreduced rateable value (within the meaning of Part III of this Act) of the parts of the parish comprised therein, and the foregoing provisions of this section shall apply as if the part of a loan apportioned to any county or large burgh were a loan the liability for which was transferred to the council thereof.

District Councils.

25 Division of counties into districts and establishment of district councils.

- (1) For the purposes of the provisions of this Act relating to district councils, the reconstituted county council of every county shall, on or before the first day of February, nineteen hundred and thirty, prepare and submit to the Secretary of State for his approval a scheme (in this section called a "district council scheme") dividing the landward part of the county into districts in such manner that each district shall comprise one or more electoral divisions, and the provisions of subsections (1), (8), (9) and (10) of section fourteen of this Act shall with the necessary modifications apply to schemes under this subsection and any new scheme altering the boundaries of a district may make provision for financial adjustments, and for doing anything which may be required or be expedient for the proper carrying into effect of the new scheme.
- (2) There shall be established for every district a district council which shall consist of the number of members specified in the district council scheme. The members of the county council for the electoral divisions within the district shall be ex-officio members of the district council, and the other members of the district council shall be elected for the electoral divisions within the district or for wards forming part thereof as may be provided in the scheme.
- (3) The first election of members of the district council shall take place on the eighth day of April, nineteen hundred and thirty, and the members so elected shall hold office until the next election of members, which shall take place on the first Tuesday of December, nineteen hundred and thirty-two.
- (4) For the purposes of the first election of members of district councils, the statutory provisions regulating the election of county councillors in landward parts of counties

shall apply, subject to such modifications and adaptations as the Secretary of State may by order prescribe, and for the purposes of the second and subsequent elections of members of district councils the statutory provisions regulating the election of parish councillors in landward parishes and the landward parts of parishes (including the provisions of section eighteen of the Act of 1894) shall apply, subject to such modifications and adaptations as the Secretary of State may by order prescribe, and such orders shall provide that the expenses of elections of district councils shall be repaid to the county councils by the district councils.

- (5) In the case of each of the counties of Kinross and Nairn, the provisions of this section shall not apply unless the council of the county so determine, and, if the county council do not so determine, references in this Act to a district council and to the district of a district council shall be respectively construed as references to the county council and to the county : Provided that, where the county council shall, after the commencement of this Act, determine that the provisions of this section shall apply, the scheme shall make the like provision as in the case of a new scheme altering the boundaries of a district.

26 Provisions relating to district councils.

- (1) Every district council shall be incorporated under the name of the district council of the district, and any deed or other document shall be deemed to have been duly executed by the district council if signed on their behalf by two members and the clerk.
- (2) Every district council shall appoint a clerk, who shall hold office during the pleasure of the council and be paid such reasonable salary as the council may think proper.
- (3) The provisions of the Act of 1894 applicable to parish councils with respect to meetings, conduct of business, quorum, filling of casual vacancies, the chairman of the council and of meetings, disqualification of councillors, appointment of committees, payments and receipts, budget and absence of councillors from meetings, shall, with the necessary modifications, apply to district councils and the members thereof, and the provisions of section thirty-one and subsection (2) of section thirty-eight of the said Act (which respectively relate to the use of schoolrooms and returns to the Secretary of State as to outstanding loans) shall, with the necessary modifications, apply in the case of district councils and the electors thereof as they apply in the case of parish councils and the parish electors.
- (4) The provisions of sections sixty-eight of the Act of 1889 (relating to the accounts of county councils) and the provisions of the Third Schedule to this Act (relating to the audit of accounts of county councils and town councils) shall, with the necessary modifications, apply in the case of district councils.
- (5) The special parish rate leviable under Part IV of the Act of 1894 shall after the commencement of this Act be termed the district council rate, and all expenses falling to be met by a district council, whether under Part IV of the Act of 1894 or otherwise, shall be defrayed out of the district council rate.
- (6) The limit on the district council rate shall be one shilling in the pound instead of sixpence in the pound, and subsection (1) of section twenty-seven of the Act of 1894 shall have effect accordingly.
- (7) Every district council shall annually ascertain the amount required for the purposes of their powers and duties under the Acts of Parliament administered by them and shall, on or before the fifteenth day of July in each year, certify to the county council

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the amount required to be provided for these purposes by the county council, and the county council shall, subject to the limit aforesaid, levy within the district a district council rate of such amount as is necessary to provide the amount specified in the certificate, and shall collect and recover the rate and from time to time, as they collect it and at such intervals as the county council and the district council may agree, and, failing agreement, as the Secretary of State may determine, pay over to the district council the amount collected up to the amount specified in the certificate and, so far as the amount specified in the certificate has not been paid over by that time, the county council shall annually on the first day of May pay over the balance to the district council, notwithstanding that it has not been collected, and may borrow for the purpose.

Any surplus relating to the district council rate in the hands of the county council which may arise in any one year shall be applied for the purposes of the ensuing year, and in like manner any deficiency which may occur in any year shall be included in the rate for the ensuing year.

- (8) A district council may make byelaws for preserving and regulating any recreation ground, common, bleaching green, open space, or other place of public resort or recreation within the district and not under the control of any other local authority and for regulating the use of the same and for ensuring good order in the use thereof, and the provisions of sections one hundred and eighty-three to one hundred and eighty-seven of the Public Health (Scotland) Act, 1897 (which relate to byelaws made under that Act), shall apply to byelaws made under this subsection.
- (9) Section fifty-nine of the Burgh Police (Scotland) Act, 1903 (which relates to byelaws for commons, &c, beyond burgh boundaries), shall have effect with the substitution of a reference to the consent of the district council for any reference to the consent of the county council.

Miscellaneous.

27 Provision for treatment of sick persons.

- (1) It shall be competent for the county council of a county or the town council of a large burgh to submit for the approval of the Department of Health a scheme for the reorganisation of the hospital faculties at the disposal of the council, with a view to the provision of treatment for sick persons residing within their area, and the Department before giving their approval shall have regard to any other facilities for treatment of any such sick persons, including those provided by any voluntary hospital or other institution.
- (2) It shall also be competent for any such council as aforesaid to make a representation to the Department of Health that the hospital facilities available are inadequate for the reasonable requirements of sick persons residing within their area, and to submit a scheme for the extension of such facilities, and the Department, before approving such scheme, shall satisfy themselves by inquiry that hospital accommodation at the disposal of the council, together with the accommodation provided by voluntary hospitals or other institutions, is not reasonably adequate for the needs of the inhabitants of the area, and that the council have taken reasonable steps to seek and to continue to secure full co-operation with every voluntary hospital, university, or medical school within or serving the area of the council.

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- (3) The Department of Health may approve any scheme under this section either as submitted or with, such modifications and amendments as they may think proper.
- (4) Where a scheme, with or without modification or amendment, has been approved by the Department of Health, it shall be lawful for the county council or town council in accordance with the scheme as approved to provide, furnish, and maintain for the accommodation of sick persons residing within their area hospitals, temporary or permanent, and houses of reception for convalescents, and for that purpose to—
 - (a) themselves supply such hospital or houses; or
 - (b) contract for the use of any such hospital or house; or
 - (c) enter into any agreement with any person having the management of any such hospital or house, or part thereof, on payment of such annual or other sum as may be agreed on; or
 - (d) utilise any hospital or house or other building belonging to them.
- (5) Two or more such councils as aforesaid may submit a scheme to the Department of Health for the provision by one of these councils of hospital facilities for the sick persons residing within the area of the other council or councils and, on the scheme being approved by the Department, each of the councils concerned shall have all powers necessary for carrying the scheme as approved into effect, provided that the provisions of subsection (2) of this section so far as relating to the approval of the Department shall apply with any necessary modification to any such scheme which involves the erection of additional accommodation.
- (6) For the purposes of this section, hospital facilities, so far as the same may be provided by a council, shall include arrangements with respect to the provision of treatment.
- (7) All statutory provisions relating to hospitals for infectious diseases shall, with the necessary modifications, apply to hospitals and other buildings provided under or in pursuance of this section, and any expenses incurred by a council under or in pursuance of this section shall be defrayed by the council in like manner as expenses under the Public Health (Scotland) Act, 1897.
- (8) A scheme made under this section may be revoked or varied by a subsequent scheme.

28 Recovery of expenses of treatment of sick.

- (1) It shall be lawful for the county council of every county and the town council of every large burgh to recover from any person who has been maintained by them in any institution, (other than as an inmate of an institution for the purpose of receiving treatment for infectious disease), or from any person legally liable to maintain that person, a reasonable charge in respect of the expenses incurred by the council in the maintenance and treatment of that person, or, if the council are satisfied that the person from whom such charge is recoverable is unable, by reason of circumstances other than his own default, to pay the whole of such charge such part thereof, if any, as he is in the opinion of the council able to pay.
- (2) For the purpose of this section " institution " means any hospital, maternity home, or other residential institution.
- (3) Nothing in this section shall affect any right which a council may have under any enactment or otherwise to recover expenses other than the charge in respect thereof to which the foregoing provisions of this section apply.

29 Power of councils to expend money on public health propaganda.

It shall be lawful for any county council or for the town council of a large burgh to incur expenditure in making contributions to the central council or committee of an organisation approved by the Department of Health which provides services of the nature of publicity or educational propaganda for any purpose relating to public health, or in the provision by themselves of such services.

30 Amendment as to disqualification for pensions under 9 & 10 Geo. 5. c. 102, and 15 & 16 Geo. 5. c. 70.

- (1) A person who has become an inmate of any poor law institution for the purpose of obtaining medical or surgical treatment shall not, so long as he continues to require such treatment, be disqualified on the ground only that he is such an inmate, for receiving or continuing to receive an old age pension under the Old Age Pensions Acts, 1908 to 1924, or under the Widows', Orphans', and Old Age Contributory Pensions Act, 1925, and accordingly subsection (1) of section three of the Old Age Pensions Act, 1919, and paragraph one of the Third Schedule to the Widows', Orphans', and Old Age Contributory Pensions Act, 1925, shall have effect as if the words " during a period of three months " from the date on which he became such an inmate " if he," were omitted therefrom, and as if after the words " so long, " there were inserted the words " as he. "
- (2) This section shall come into operation on the first day of April, nineteen hundred and thirty.

31 Religious instruction in schools.

- (1) It shall not be lawful for a county council or for the town council of a burgh being a county of a city to discontinue the provision of instruction in religion in terms of section seven of the Education (Scotland) Act, 1918, unless and until a resolution in favour of such discontinuance duly passed by the council has been submitted to a poll of the local government electors for the county or burgh taken for the purpose, and has been approved by a majority of electors voting thereat.
- (2) A poll under the foregoing subsection shall be by ballot and shall be taken in accordance with rules to be made by the Secretary of State, which rules may apply with any necessary modifications any enactments relating to parliamentary or local government elections.

32 Settlement and irremovability.

- (1) The settlement of a person shall, instead of being ascertained by reference to a parish as under the existing law, be ascertained by reference to a county or large burgh.
- (2) In the case of a parish which is situated within the areas of two or more transferee authorities, a person shall be deemed to have a settlement in the area of that transferee authority within which the portion of the parish from which his settlement is derived is situated, and where the settlement of a person within a parish is derived partly from residence in a part of the parish within the area of one transferee authority and partly from residence in a part of the parish within the area of another transferee authority, the area of the transferee authority within which the person resided at the time he acquired a settlement by residence in the parish shall be deemed to be the area within which he has his settlement.

- (3) The foregoing provisions of this section shall, with the necessary modifications, apply as respects the status of irremovability under the Poor Law Acts as they apply as respects settlement.

33 Provisions as to special districts.

- (1) Where it appears to a county council that the financial burden imposed or likely to be imposed upon a special district within the county is more than it can reasonably be expected to bear unaided, the county council may agree to contribute towards the expenses of the special district such sum as appears to them equitable, and such contribution so far as defrayed out of rates shall be defrayed out of the public health general assessment so far as leviable within the landward part of the county, notwithstanding any statutory provision whereby a special district shall not be liable to assessment for the expenses of supplying to any other part of the county the service for the purposes of which the district was constituted.
- (2) Where provision is made by any enactment for a local authority taking steps for the purpose of forming a special district or otherwise upon receiving a requisition, the authority may, on passing a resolution to that effect, proceed as if they had received a requisition for the purpose, and the enactment relating to the requisition shall have effect subject to the necessary modifications.

34 Provisions for failure of local authorities with respect to water supply, & c.

- (1) Where the Department of Health after a local inquiry are satisfied that the local authority of any area (in this section referred to as the "defaulting authority") have failed to discharge their functions with respect to the provision of a water supply, or of sewers or drains, or with respect to housing, or have failed to discharge any other functions relating to public health, the Department may by order authorise any other local authority to discharge, for such period as the order may prescribe, the functions of the defaulting local authority which that authority have failed to discharge, and any expenses incurred by the other authority in so doing shall be a debt due by the defaulting authority to the other authority:

Provided that the defaulting local authority may appeal to the Department against any excessive and unreasonable expenditure of the other authority, and the Department if satisfied that there has been excessive and unreasonable expenditure may reduce the sum payable by the defaulting authority to the other authority by such amount as they think proper.

- (2) Any sum payable by the defaulting authority to the other authority under this section in respect of expenses shall be defrayed by the defaulting authority in like manner as if the expenses had been incurred by that authority.
- (3) Any expenses incurred by the other authority under this section shall be defrayed in such manner as the order may prescribe.

35 Medical officers of health and sanitary inspectors.

- (1) On any vacancy arising after the commencement of this Act in the post of medical officer of health being the officer of the town council of a small burgh then, unless in any particular case the Department of Health otherwise agree, the medical officer of health being the officer of the county council of the county within which the burgh is

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situate, shall be appointed to the post, and the town council of such burgh shall pay to the county council such proportion of the salary and expenses of such officer as the county council and the town council may agree, and, failing agreement, as may be determined by the Department.

- (2) Except with the sanction of the Department of Health, no person shall, after the commencement of this Act, be appointed sanitary inspector of a county or burgh unless he possesses such qualifications as may be prescribed by the Department of Health.

36 Provision for increase of town councillors in large burghs.

- (1) The provisions of the Town Councils (Scotland) Act, 1900, with regard to the alteration of the number of magistrates and councillors in burghs and to the number of councillors in each ward, and to the division or redivision into wards shall cease to have effect as regards any large burgh, and it shall be lawful for the Secretary of State on the representation of the town council of any large burgh by order to determine or alter the number of councillors and magistrates of the burgh, or the number and boundaries of the wards into which the burgh is divided, or the number of councillors to be elected for each ward, and to apportion the existing councillors or any increased or decreased number of councillors among the wards, and where under any such order the number of councillors for any ward is a number other than three or a multiple of three the order shall make such modification of the provisions of the said Act of 1900 with regard to the retirement of councillors as may be necessary to make these provisions conform to the order.
- (2) A reference in the foregoing subsection to any provision in the Town Councils (Scotland) Act, 1900, shall be deemed to include a reference to any corresponding provision in a local Act.
- (3) The number of councillors and magistrates to be elected in each large burgh and the number and boundaries of wards into which any such burgh is divided shall, unless and until determined or altered under the foregoing provisions of this section remain the same as under the law existing at the passing of this Act.
- (4) This section shall come into operation on the first day of October, nineteen hundred and twenty-nine.

37 Provision as to alteration of register of electors where electoral divisions or wards are altered.

- (1) Where any order made under this Act determining or altering the boundaries of electoral divisions in a county or of wards in a burgh, or dividing a burgh into wards or where a scheme providing for the election of district councillors for wards of electoral divisions involves an alteration of the area of any registration unit within the meaning of the Representation of the People Acts the Secretary of State may by order make such provision as may be necessary with regard to the register of electors to be used at any election of county, town or district councillors for any electoral division or ward affected by such alteration in the area of the registration unit.
- (2) This section shall come into operation on the first day of October, nineteen hundred and twenty-nine.

38 Reports and returns.

The council of every county or burgh or district and every joint committee or joint board appointed by two or more such councils as aforesaid shall make to the Central Department such reports and returns and give them such information with respect to their functions as the Central Department may require.

39 Repeal of 5 Edw. 7. c. 18.

The Unemployed Workmen Act, 1905, in so far as it relates to Scotland, shall be repealed, but the Department of Health may, on the repeal taking effect, make such orders as were by section eight of that Act authorised to be made on the expiration of the period for which it was to continue in force, and any such order may provide for applying, subject to the necessary adaptations, to officers appointed, under the said Act, any of the provisions of this Act as to the transfer of and compensation to officers.

40 Power of local authorities to appropriate property.

A local authority may, on such terms and conditions as may be determined by them, appropriate for any statutory purpose property vested in them for any other statutory purpose: Provided that in the case of lands and heritages such appropriation may be made only with the consent of the Secretary of State.

41 Amendment of the Public Libraries Acts.

- (1) The Public Libraries Acts shall not be adopted in a landward parish or the landward part of a parish except with the sanction of the county council.
- (2) Every estimate of sums required by a committee under the Public Libraries Acts shall be subject to the approval of the town council or county council as the case may be.

42 Provision as to inquiries.

- (1) The provisions of section ninety-three of the Act of 1889 (relating to local inquiries, &c.) shall apply to any inquiry under this Act or which a Central Department considers necessary or proper for the purposes of this Act subject to the following and any other necessary modifications—
 - (a) references to the Secretary of State shall be construed as references to the Central Department;
 - (b) " five guineas " shall be substituted for " three guineas."
- (2) This section shall come into operation on the first day of October, nineteen hundred and twenty-nine.

43 County clerk depute.

A county clerk may appoint one or more persons approved by the comity council to act as his depute or deposes, and all things required or authorised by law to be done by or to the county clerk may be done by or to any depute county clerk so appointed.

PART II

RATING OF AGRICULTURAL, INDUSTRIAL AND FREIGHT TRANSPORT LANDS AND HERITAGES.

44 Rateable value of agricultural lands and heritages.

- (1) For the purposes both of the owner's and of the occupier's share of rates as hereinafter defined, the annual value of agricultural lands and heritages shall be arrived at by deducting from the gross annual value, in lieu of the amount specified in the Act of 1926, an amount representing eighty-seven and one-half per cent., and accordingly the First Schedule to the Act of 1926 shall for the purposes of such rates have effect as if paragraph 14 and the words in the first column of paragraph 13 "for the purposes of the owner's share of rates " were omitted, and as if for the words in the second column of paragraph 13 " twenty-five per cent. " there were substituted the words " eighty-seven and one-half per cent., " and any reference to the said Schedule in any Act or in any order made under the Act of 1926 shall be construed as a reference to the said Schedule as so amended.
- (2) The rateable value of agricultural lands and heritages shall be the value ascertained in accordance with the foregoing subsection subject to any adjustment required in accordance with subsection (7) of section twelve of the Act of 1926 or section forty-five of the Burgh Police (Scotland) Act, 1903, or any corresponding provision of a local Act, and notwithstanding anything in the Act of 1926 as amended by the Rating and Valuation (Apportionment) Act, 1928, the net annual value of agricultural lands and heritages shall be taken to be the gross annual value subject to any such adjustment as aforesaid.
- (3) No owner or occupier of agricultural lands and heritages shall by reason only of the foregoing provisions of this section be required to pay in respect of such lands and heritages any water rate leviable under a local Act on a higher annual value than that on which he would have been required to pay if the said provisions had not been enacted.
- (4) Subsection (1) of section twenty-nine of the Act of 1926, in so far as it directs that for the purpose of any apportionment between rating authorities the rateable value of agricultural lands and heritages shall be taken to be one-half of the gross annual value, shall cease to have effect.
- (5) The definition of " agricultural lands and heritages " contained in the Rating and Valuation (Apportionment) Act, 1928, shall be substituted for the definition thereof contained in the Act of 1926.

45 Rateable value of industrial and freight transport lands and heritages.

- (1) The annual value of any industrial or freight transport lands and heritages so far as occupied and used or treated as occupied and used for industrial or freight transport purposes shall be—
 - (a) for the purpose of any rate leviable under a public general Act with respect to which no special provision is made in any local Act a sum arrived at by dividing the net annual value by four, which sum shall be the rateable value; and
 - (b) for the purpose of any rate leviable under a local Act or under a public general Act with respect to which special provisions are made in a local Act a sum

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arrived at by dividing by four the annual value on which such rate would be leviable if this Act had not passed:

Provided that in each of the foregoing cases where the value directed to be divided is arrived at after adjustment in accordance with subsection (7) of section twelve of the Act of 1926, or section forty five of the Burgh Police (Scotland) Act, 1903, or any corresponding provision of a local Act, the division directed by this section shall be made before such adjustment, and such adjustment shall thereafter be made.

- (2) Where provision is made by a local Act for rates being levied in respect of lands and heritages belonging to any undertaking at a reduced rate per pound or upon a reduced valuation of the lands and heritages or other provisions are made by such an Act in consequence of the undertaking providing services which would otherwise have been provided by the local authority, the Secretary of State may, on application by the local authority or by the undertaking, by order make such modifications or amendments of the provisions of the local Act as are equitable in the circumstances, and the provisions of subsections (5) and (6) of section twelve of the Act of 1926 (relating to the procedure with respect to orders thereunder) shall apply with respect to orders made under this subsection.

46 Amendment of 18 & 19 Geo. 5. c. 44.

- (1) For the purposes of the Rating and Valuation (Apportionment) Act, 1928, lands and heritages shall not be deemed not to be occupied and used as a factory or workshop by reason only of the fact that the owner or occupier of the lands and heritages is the only person working therein or that no other person working therein is in his employment.
- (2) For the purposes of the Rating and Valuation (Apportionment) Act, 1928, the following lands and heritages shall be deemed to be industrial lands and heritages occupied and used wholly for industrial purposes, that is to say:—
 - (a) Salmon fishings, so far as the right thereto is exercised by net or cruive, where such right of fishing by net or cruive is regularly exercised throughout that part of the year during which that method of fishing is permitted by law and where no revenue is derived by the owner or occupier from any other method of fishing in the said part of the year;
 - (b) Minerals which are let notwithstanding that they are not being worked at the time.

47 Adjustments as to rating relief between landlords and tenants.

- (1) Every occupier of agricultural lands and heritages occupying under a lease entered into prior to the first day of June, nineteen hundred and twenty-eight, shall be entitled, on the fifteenth day of May in each year to recover from the owner thereof by retention out of rent or otherwise a sum equal to the amount of the owner's share of the rates in respect of such lands and heritages payable for the year beginning on the sixteenth day of May, nineteen hundred and thirty, multiplied by two and one-half.
- (2) Any sum recovered in pursuance of the foregoing subsection from the owner of an agricultural holding shall be included among the amounts directed by subsection (6) of section twelve of the Agricultural Holdings (Scotland) Act, 1923, to be deducted from the rent for the purpose of calculating compensation under that section.
- (3) Every landholder and every statutory small tenant within the meaning of the Small Landholders (Scotland) Acts, 1886 to 1919, who is in occupation or who is the

statutory successor of a landholder or statutory small tenant in occupation of a holding on the first day of June, nineteen hundred and twenty-eight, shall, so long as he remains in occupation of such holding, be entitled on the fifteenth day of May in each year to recover from the owner thereof by retention out of rent or otherwise a sum equal to the owner's share of the rates in respect of such holding payable for the year beginning on the sixteenth day of May, nineteen hundred and thirty, multiplied by two and one-half. This subsection shall cease to have effect as regards any holding on the day following the first term of Whitsunday or Martinmas next succeeding the decision of the Land Court on an application for alteration of the fixed rent or in the case of a landholder, on the expiry of the period of seven years from the first day of June, nineteen hundred and twenty-eight, if during that period no such decision has been given.

- (4) Every occupier of industrial lands and heritages occupying under a lease entered into prior to the first day of June, nineteen hundred and twenty-eight, shall be entitled on the fifteenth day of May in each year to recover from the owner thereof by retention out of rent or otherwise a sum equal to the owner's share of the rates in respect of such lands and heritages payable for the year ending on the said fifteenth day of May multiplied by three.
- (5) Any sum recovered from the owner of any lands and heritages in pursuance of the foregoing provisions of this section shall not be taken into account in ascertaining the gross annual value of the lands and heritages, but such owner shall be deemed to be charged therewith for the purposes of the Income Tax Acts.
- (6) For the purposes of this section, a lease shall be deemed, to have been entered into on the date of the term of entry thereunder, and the expression " lease " means a letting or agreement for letting for a term of years or for lives or for lives and years or from year to year, and an occupier holding under tacit relocation following on a lease shall be deemed to be occupying under that lease, provided that this section shall not in the case of an occupier holding from year to year or under tacit relocation have effect after the expiry of seven years from the sixteenth day of May, nineteen hundred and twenty-eight.

48 Relief to occupiers of agricultural lands and heritages not to be taken account of for certain purposes.

Neither the relief to occupiers of agricultural lands and heritages effected by this Act or by the Agricultural Rates Act, 1923, as amended by the Act of 1926, nor the amounts recoverable by occupiers from owners under section forty-seven of this Act, shall be taken into account by the Land Court in fixing a fair or equitable rent for a holding under the Small Landholders (Scotland) Acts, 1886 to 1919, or by an arbiter in determining for the purposes of section twelve of the Agricultural Holdings (Scotland) Act, 1923, what rent is properly payable in respect of a holding.

49 Provisions as to valuation roll.

- (1) Subsection (1) of section fourteen of the Act of 1926 (which section contains provisions as to the valuation roll), shall have effect as if after the words " said Acts show " there were inserted the words " the net annual value and also, " and as if the words " and the amount of any deduction from the gross annual value for the purpose of ascertaining the rateable value " were omitted.
- (2) Where a domestic wafer rate is leviable within a district under the Public Health (Scotland) Amendment Act, 1891, in respect of any agricultural lands and heritages,

then either the valuation roll for the district, made up in accordance with the provisions of the Lands Valuation (Scotland) Act, 1854, shall, in addition to the other particulars required, show what would have been the rateable value of the said agricultural lands and heritages if this Act (other than subsection (5) of section forty-four) had not passed, or a supplementary valuation roll in such form as the Secretary of State may by order prescribe shall be made up, showing what would have been the rateable value of such agricultural lands and heritages if this Act (other than as aforesaid) had not passed, and the provisions of the said Act of 1854 shall apply accordingly with respect to the further particulars included in the valuation roll or with respect to the supplementary valuation roll, as the case may be.

- (3) As from the sixteenth day of May, nineteen hundred and thirty, the assessor of a county in making up the valuation roll of the county shall distinguish in the roll lands and heritages situated within the boundaries of each district of a district council.
- (4) For the purpose of any apportionment of expenses between rating authorities according to the valuation roll for the year beginning on the sixteenth day of May, nineteen hundred and twenty-nine, the rateable valuation of the area of a rating authority shall be ascertained as if the rateable value of agricultural lands and heritages in that roll had been ascertained in accordance with the provisions of section forty-four of this Act instead of in accordance with the provisions of section fifty of this Act; and there shall be included in the said valuation roll in the case of each area for the purposes of which lands and heritages situated therein require to be distinguished a note showing what the rateable valuation of the area would have been had the rateable value of the agricultural lands and heritages therein been ascertained in accordance with the said section forty-four.

50 Commencement and provision for the year 1929-30.

The provisions of this Part of this Act shall come into operation on the sixteenth day of May, nineteen hundred and twenty-nine, and as regards the year beginning on the said day shall have effect subject to the following modifications:—

- (i) The rate of deduction from the gross annual value of agricultural lands and heritages shall be for the purposes both of the owner's and of the occupier's share of rates, ninety-two per cent.
- (ii) The provisions with regard to the rateable value of industrial and freight transport lands and heritages shall have effect as if in lieu of any direction to divide a value by four there were substituted a direction to multiply such value by eight and divide it by fifteen.
- (iii) The sum recoverable under subsection (1) or subsection (3) of section forty-seven of this Act from the owner of agricultural lands and heritages or of a holding shall be a sum equal to the amount of the owner's share of the rates for the said year in respect of the said lands and heritages multiplied by four, and the sum recoverable under subsection (4) of the said section from the owner of industrial lands and heritages shall be seven-eighths of the amount of the owner's share of the rates for the said year in respect of the said lands and heritages.
- (iv) For the purposes of any requisition or certificate issued in respect of the said year, every county council, district board of control, education authority and parish council and other body issuing such requisition or certificate shall proceed in all respects as if this Act had not been passed, and the county council or town council or other authority to whom the requisition or certificate has been issued shall make payment accordingly.

Status: This is the original version (as it was originally enacted).

51 Construction.

The provisions of this Part of this Act shall be construed as one with the Act of 1926.

PART III

EXCHEQUER GRANTS AND OTHER FINANCIAL PROVISIONS.

Discontinued Grants.

52 Discontinuance of grants.

- (1) The grants set out in the Fifth Schedule to this Act (in this Act referred to as " the discontinued grants ") shall cease to be payable—
 - (a) as regards the grants payable into the Local Taxation (Scotland) Account in respect of any period after the thirty-first day of March, nineteen hundred and thirty; and
 - (b) as regards the other grants in respect of any period after the fifteenth day of May, nineteen hundred and thirty.
- (2) As soon as may be after the thirty-first day of March, nineteen hundred and thirty, the Local Taxation (Scotland) Account shall be wound up in accordance with such directions as the Treasury may give.
- (3) The provisions set out in the Sixth Schedule to this Act shall, as from the first day of April, nineteen hundred and thirty, have effect with respect to the payments therein mentioned, being payments which immediately before the said day, were payable out of the Local Taxation (Scotland) Account.
- (4) In calculating the amount of sums estimated to be expended and the amount of the sums actually expended in any year from the vote for education in England and Wales for the purposes of paragraph (ii) of subsection (1) of section twenty-one of the Education (Scotland) Act, 1918, no account shall be taken of the sum included in the amounts aforesaid in lieu of the sum of eight hundred and seven thousand two hundred and sixty pounds hitherto paid out of the Local Taxation Account for the purposes of higher education in England.

General Exchequer Contributions.

53 Payment of General Exchequer Contributions.

- (1) There shall be paid out of moneys provided by Parliament in respect of the year beginning on the sixteenth day of May, nineteen hundred and thirty, and each subsequent year, an annual contribution towards local government expenses in counties and large burghs to be called the " General Exchequer Contribution."
- (2) The amount of the General Exchequer Contribution shall be periodically revised. The amount first fixed shall be for a period of three years beginning on the sixteenth day of May, nineteen hundred and thirty, the amount fixed on the first revision shall be for a period of four years from the expiration of the first period, the amount fixed on any subsequent revision shall be for a period of five years from the expiration of

the previous period, and a period for which the General Exchequer Contribution is so fixed is hereinafter referred to as a " fixed grant period."

- (3) The amount of the General Exchequer Contribution shall be the sum of the following amounts, that is to say :—
- (a) an amount equal to the total losses on account of rates of all counties and large burghs;
 - (b) an amount equal to the total losses on account of grants of all counties and large burghs;
 - (c) in respect of each year in the first fixed grant period seven hundred and fifty thousand pounds, and in respect of each year of every following fixed grant period such amount as Parliament may hereafter determine with respect to the fixed grant period so, however, that the proportion which the General Exchequer Contribution for any fixed grant period bears to the total amount of rate and grant borne expenditure in the penultimate year of the preceding fixed grant period shall never be less than the proportion which the General Exchequer Contribution for the first fixed grant period bore to the total amount of rate and grant borne expenditure in the first year of that fixed grant period; in the foregoing provisions of this paragraph—
 - (i) " rate and grant borne expenditure " means the local expenditure which fell to be borne by rates and by grants made under this Part of this Act out of the General Exchequer Contribution; and
 - (ii) if as respects any fixed grant period the Secretary of State certifies that the amount of rate and grant borne expenditure in the penultimate year of that fixed grant period was abnormally increased by reason of any emergency involving the issue of a proclamation under the Emergency Powers Act, 1920, there shall be deemed to be substituted for the reference to the penultimate year of the preceding fixed grant period a reference to the last year preceding the said penultimate year in which no such abnormal expenditure was incurred.

54 Payments out of Road Fund towards General Exchequer Contribution.

- (1) Towards the General Exchequer Contribution there shall at such times and in such manner as the Treasury may direct be paid out of the Road Fund in respect of the year beginning the first day of April, nineteen hundred and thirty, and each subsequent year an annual contribution amounting to the sum of the following amounts, that is to say—
- (a) a sum equal to the certified amount of discontinued road grants for the standard year; and
 - (b) in respect of each year in the first fixed grant period, eleven ninety-first parts of the sum of three million pounds, and in respect of each year of each following fixed grant period, such sum as Parliament may hereafter determine with respect to the fixed grant period;
- and any sum so payable out of the Road Fund shall, in accordance with regulations made by the Treasury, be applied as an appropriation in aid of the moneys provided by Parliament for the purposes of the General Exchequer Contribution.
- (2) So much of section two of the Roads Act, 1920, as provides for the payment in every year to the Local Taxation (Scotland) Account out of the sum to be issued out of the Consolidated Fund under that section, of the sum of sixty-four thousand and one pounds seventeen shillings, shall as from the first day of April, nineteen hundred and thirty, cease to have effect.

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In respect of the years beginning on the first day of April, nineteen hundred and twenty-eight and nineteen hundred and twenty-nine, there shall be charged on the Consolidated Fund or the growing produce thereof and paid thereout to the Road Fund in addition to sums paid into that fund under subsection (3) of the said section two a sum of sixty-four thousand and one pounds seventeen shillings. The provisions of this paragraph shall come into operation on the passing of this Act.

55 Apportionment of General Exchequer Contributions.

- (1) The General Exchequer Contributions shall be apportioned amongst the several counties and large burghs in manner hereinafter following, that is to say :—
 - (a) during the first four fixed grant periods there, shall out of the General Exchequer Contribution for each year be allocated to each county or large burgh an amount equal to the appropriate percentage of the losses on account of rates and grants of the county or burgh;
 - (b) during the first four fixed grant periods the residue, and thereafter the whole, of the General Exchequer Contribution, shall each year be apportioned amongst the several counties and large burghs in proportion to their weighted populations.
- (2) The amount apportioned under this section to a county shall be called " the county apportionment " and the amount so apportioned to a large burgh shall be called " the burgh apportionment."

Grants to Counties.

56 General Exchequer Grants to counties.

Out of the county apportionment of every county there shall be set aside such amount as will be sufficient to pay—

- (1) to the councils of small burghs situate within the county; and
- (2) to the county council for behoof of the landward area of the county the sums hereinafter directed to be so set aside; and the residue of the county apportionment after such sums as aforesaid have been so set aside shall be paid to the county council and shall be called " the General Exchequer Grant " of that council:

Provided that, if in the case of any county the county apportionment is less than the amount to be so set aside, the deficiency shall be paid out of the moneys provided by Parliament, and the sums so paid shall be treated as part of the county apportionment.

57 Additional Exchequer Grants to counties.

- (1) As respects the first fixed grant period, if in the case of any county the county apportionment falls short of an amount arrived at by adding to the standard sum a sum equivalent to one shilling per head of the estimated population of the county for the standard year, there shall in respect of each year of that fixed grant period be paid out of moneys provided by Parliament to the county council a sum equal to the deficiency.

- (2) As respects each subsequent fixed grant period, if in the case of any county the county apportionment falls short of the standard sum increased by the greater of the two following sums, that is to say—
- (a) a sum equivalent to one shilling per head of the estimated population of the county for the appropriate year;
 - (b) a sum equivalent to one-third of the excess of the county apportionment for the period in question over what would have been the county apportionment for the period in question had the General Exchequer Contribution for that period been the same as the General Exchequer Contribution for the first fixed grant period;
- there shall in respect of each year of the fixed grant period in question be paid out of moneys provided by Parliament to the council of the county a sum equal to the deficiency.
- (3) For the purposes of this section, the standard sum as respects any county shall be the amount of the loss on account of rates and grants of that county, so, however, that—
- (a) if, for the fixed grant period in question the General Exchequer Contribution is less than the General Exchequer Contribution for the first fixed grant period, the standard sum shall be the said amount reduced proportionately to such diminution in the General Exchequer Contribution;
 - (b) if, for the fixed grant period in question the weighted population of the county is less than the weighted population of the county for the first fixed grant period adjusted as regards unemployment, the standard sum shall be the said amount reduced (or if a reduction therein has been made under paragraph (a) of this subsection, that reduced amount further reduced) proportionately to such diminution in weighted population.
- (4) In this section the expression " adjusted as regards unemployment " means calculated as if the appropriate multiple mentioned in Rule 2 of Part III of the Seventh Schedule to this Act had been the multiple appropriate to the fixed grant period in question, and not the multiple appropriate to the first fixed grant period.
- (5) The sum payable out of moneys provided by Parliament to a county council under this section in respect of any year shall be called the " Additional Exchequer Grant " of that council.

Grants to Small Burghs, &c.

58 General Exchequer Grants to small burghs, &c.

- (1) The sum to be set aside out of the county apportionment for payments to the councils of small burghs and to the county council for behoof of the landward area shall be such sum as is required to provide for each such burgh within the county, and for the landward area a sum calculated for each fixed grant period in accordance with the rules set out in Part IV of the Seventh Schedule to this Act upon the basis of the estimated population of the burgh or landward area, as the case may be, together with such sums as are under the section of this Act next following required to be so set aside.
- (2) There shall be paid in respect of each year to the council of a small burgh and to the county council for behoof of the landward area the sums so set aside in respect of the burgh or landward area, and the sum so payable to the council of the burgh shall be called the General Exchequer Grant of that council, and the sum so payable to the

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county council for behoof of the landward area shall be called the Landward General Exchequer Grant.

59 Compensation for losses on account of special rates.

- (1) Where in the standard year a special rate is levied in any area within a county, the loss on account of that rate shall be ascertained in accordance with the rules set out in Part I of the Seventh Schedule to this Act, and—
- (a) the sum to be set aside out of the county apportionment in respect of the landward area and payable to the county council for behoof of the landward area shall in respect of each year during the first four fixed grant periods be increased by a sum equal to the appropriate percentage of the loss on account of the special rate incurred by the area within which the special rate is leviable; and
 - (b) there shall be allocated, to the landward area by the county council out of the General and Additional Exchequer Grants payable to that council in each year during the first and second fixed grant periods a sum equal to twenty-five per cent. of that loss, and thereafter such sum as the county council may determine.
- (2) Any sum paid or allocated under this section shall be applied by the county council to such purposes and in such manner as may be prescribed.

60 Supplementary Exchequer Grants to counties.

- (1) For the purpose of adjusting as between separately rated areas in any county any decreases and increases in the poundage of rates (other than special rates) due to the operation of Part I (except section seven) and Parts II and III of this Act during the period of nineteen years beginning on the sixteenth day of May, nineteen hundred and thirty, the following provisions shall have effect during that period—
- (a) there shall be ascertained in accordance with the rules set out in the Eighth Schedule to this Act as respects every separately rated area in the county whether the operation of Part I (except section seven) and Parts II and III of this Act would, apart from this section, result in a gain or loss to the area and the amount of the gain or loss;
 - (b) in the case of each such area as respects which a loss is disclosed the amount which would otherwise be raised by rates in that area shall be reduced by crediting to the area the following amounts, that is to say, for the year beginning on the said sixteenth day of May and each of the four following years an amount equal to the full amount of the loss and for each of the next succeeding fourteen years an amount less than the amount so added in the preceding year by a sum equal to one-fifteenth of the amount added for the year beginning on the said sixteenth day of May;
 - (c) the deficiency in the revenue resulting in any year to the county council by reason of the provisions of the last foregoing paragraph shall be met—
 - (i) as to one moiety thereof, by payments out of moneys provided by Parliament;
 - (ii) as to the other moiety thereof, by debiting to each area as respects which a gain is disclosed an amount proportionate to the amount of that gain and by increasing by the amount so debited the amount which would otherwise be raised by rates in that area;

- (d) the Secretary of State shall make regulations for carrying into full effect the provisions of this section in such manner as to effect the objects thereof.
- (2) The sums payable out of moneys provided by Parliament under this section in respect of any year shall be called the " Supplementary Exchequer Grant " of the county council.

Grants to Large Burghs.

61 General Exchequer Grants to large burghs.

The whole of every burgh apportionment shall be paid to the council of the large burgh and the sum so paid shall be called the General Exchequer Grant of that council.

62 Additional Exchequer Grants to large burghs.

- (1) There shall be ascertained in accordance with the rules set out in the Eighth Schedule to this Act as respects every large burgh, whether the operation of Part I (except section seven) and Parts II and III of this Act would apart from this and the next following section result in a gain or loss to the burgh and the amount of the gain or loss:

Provided that, if a large burgh comprises two or more separately rated areas, the gain or loss of each area shall be so ascertained, and the gain or loss of the burgh as a whole shall be the amount by which the gains exceed the losses or the losses the gains of the several areas.

- (2) Section fifty-seven of this Act shall apply to large burghs as if for references to counties and the county apportionment there were substituted references to large burghs and the burgh apportionment and as if J for the words " the amount of the loss on account of rates and grants of that county " there were substituted the words " an amount equal to the " burgh apportionment for the first fixed grant period " increased by the loss or reduced by the gain of the " burgh as a whole as ascertained under subsection (1) " of section sixty-two of this Act."

63 Supplementary Exchequer Grants to large burghs.

- (1) For the purpose of adjusting as between separately rated areas in any large burgh any decrease and increase of the poundage of rates due to the operation of Part I (except section seven) and Parts II and III of this Act during the period of nineteen years beginning on the sixteenth day of May, nineteen hundred and thirty, the following provisions shall have effect during that period—

- (a) there shall be ascertained in accordance with the rules set out in the Eighth Schedule to this Act as respects every separately rated area in the burgh whether the operation of Part I (except section seven) and Parts II and III of this Act would, apart from this and the last preceding section, result in a gain or loss to the area, and the amount of the gain or loss :
- (b) if a loss is disclosed as respects any one or more of such areas, and the Additional Exchequer Grant (if any) of the burgh is an amount less than one-half of the aggregate amount of such losses, there shall be paid out of moneys provided by Parliament to the council of the burgh the following amounts, that is to say :—

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- (i) for the year beginning on the said sixteenth day of May and each of the four following years such sum as together with the amount of the Additional Exchequer Grant (if any) is equal to one-half of the said aggregate amount of such losses;
 - (ii) for each of the next succeeding fourteen years an amount less than the amount payable for the preceding year by a sum equal to one-fifteenth of the amount payable for the year beginning on the said sixteenth day of May.
 - (c) the Secretary of State shall make regulations for securing that the grants under this Part of this Act paid to the council of the large burgh shall be applied towards making good to areas with respect to which a loss is disclosed the amount of such loss or of part thereof in such manner as to effect the objects of this section.
- (2) The sums payable out of moneys provided by Parliament to the council of a large burgh under this section in respect of any year shall be called the " Supplementary Exchequer Grant " of that council.

*Contributions of County and Town Councils in
 respect of Welfare of the Blind and Mental Defectives.*

64 Contributions to voluntary associations in respect of the welfare of the blind and mental defectives.

The Central Department may, if -they think proper, make a scheme providing for payment by the county councils and the town councils of large burghs specified in the scheme of contributions of such amount as may be therein stated to—

- (a) any voluntary association which carries on services for the benefit of blind persons resident in the area of the specified councils; or
- (b) any society undertaking the duty of assisting or supervising mental defectives whilst not in institutions who are resident in the area of the specified councils.

Any scheme under this section may be revoked or varied by a subsequent scheme.

General.

65 Payment of grants.

The grants under this Part of this Act shall be payable to the county and town councils entitled thereto at such times and in such manner as the Treasury may direct.

66 Power to reduce grants.

The Secretary of State may reduce the grant payable in respect of any year under this Part of this Act to any council by such an amount as he thinks just—

- (a) if he is satisfied—
 - (i) that the council have failed to achieve or maintain a reasonable standard of efficiency and progress in the discharge of their functions relating to public health services (including services relating to maternity and child welfare, lunacy and mental deficiency, and the welfare of the blind), regard being had to the standards maintained

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in any other areas whose financial resources and' other relevant circumstances are substantially similar, and that the health or welfare of the inhabitants of the area of the council or some of them has been or is likely to be thereby endangered; or

- (ii) that the expenditure of the council has been excessive and unreasonable, regard being had to the financial resources and other circumstances of the area; or
- (b) if the Minister of Transport certifies that he is satisfied that the council have failed to maintain their roads or any part thereof in a satisfactory condition:

Provided that the Secretary of State shall not make such a reduction until he has made and caused to be laid before Parliament a report stating the amount of the reduction, and the reasons therefor.

67 Application of Exchequer Grants to county and town councils.

Subject to the provisions of this Part of this Act, all sums received by a county council by way of General or Additional Exchequer Grant shall be applied towards meeting the expenditure of the council (other than any part thereof apportioned and allocated to large burghs in respect of education or police) on all purposes for which the county council exercise functions throughout the whole county including the small burghs therein; and all sums received by the town council of a burgh by way of General or Additional Exchequer Grant shall be applied proportionately towards meeting—

- (a) the expenditure which but for grants under this Part of this Act would be defrayed out of rates payable by owners and occupiers in equal proportions;
- (b) the expenditure which but for such grants would be defrayed out of rates payable wholly by owners; and
- (c) the expenditure which, but for such grants, would be defrayed out of rates payable wholly by occupiers.

68 Power of Department to pay council's contributions to voluntary association or society out of sums payable as General Exchequer Grant.

Upon application being made to the Department of Health by the council of any county or large burgh requesting that the contributions of the council towards the expenses of any voluntary association or society having as its object the promotion of public health services (including services relating to maternity and child welfare, lunacy and mental deficiency, and the welfare of the blind) may be paid directly to the association or society out of the amount payable as the General Exchequer Grant of the council, the said Department may pay such contributions accordingly, and any sums so paid shall be deemed to have been paid as part of that grant.

69 Government property.

For the purposes of this. Part of this Act, any contribution made by the Crown in aid of rates in respect; of any lands and heritages owned by the Crown or occupied by or on behalf of the Crown for public purposes shall be treated as money paid as rates, and in the case of agricultural, industrial, and freight transport lands and heritages, the value upon which that contribution would, if this Act had not been passed, have been computed for the year beginning on the sixteenth day of May, nineteen hundred and twenty-nine, shall be treated as the unreduced rateable value of the lands and heritages and the value on which that contribution would have been computed for that year if this

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Act, except section fifty, had been in operation throughout that year shall be treated as the reduced rateable value of the lands and heritages.

70 Power to make regulations.

(1) The Secretary of State may make regulations for giving effect to the provisions of this Part of this Act, and in particular—

- (a) as to the apportionment for the purposes of this Part of this Act of the expenditure of any joint authority amongst the areas liable to contribute to such expenditure, and for the part of the expenditure so apportioned to any area being treated as expenditure of a spending authority for that area for those purposes; and
- (b) as to the manner in which the amounts of any grants payable under this Part of this Act are to be adjusted if and so far as any such adjustment is required in consequence of any alterations or combinations of authorities or alterations of boundaries made on or after the sixteenth day of May, nineteen hundred and thirty; and
- (c) as to the manner in which, subject to the express provisions of this Act, any calculation or estimate is to be made for the purposes of this Part of this Act and as to the authority or person by or to whom any information required for the purposes of any such calculation or estimate is to be given, and as to the time at which and the form in which it is to be given; and
- (d) for prescribing anything which under this Part of this Act or under the Schedules therein referred to is to be prescribed,

and in particular, the regulations as to the manner in which expenditure falling to be borne by rates is to be calculated or estimated may provide for that expenditure being taken in appropriate cases to be the amount of the payments made in any year and may provide for such adjustments as may be necessary to correct any abnormal treatment of income or expenditure in accounts.

(2) Where in the standard year a rate is levied in the landward area of a county or in a large burgh by an authority other than the council of the county or burgh, regulations under this section may provide for the ascertainment of the loss on account of the rate so leviable in accordance with the rules set out in Part I of the Seventh Schedule to this Act, and for the payment to the authority by the council—

- (a) in each year during the first four fixed grant periods of a sum equal to the appropriate percentage of such loss; and
- (b) in each year in the first and second fixed grant periods of a sum equal to twenty-five per cent. of such loss, and thereafter of such sum as the council may determine,

and any sum so paid by a council to an authority shall be applied to such purposes, and in such manner, as may be prescribed by the regulations.

(3) Regulations made under paragraph (c) of subsection (1) of this section shall make provision for securing that where proposals for the development of institutional treatment in their area were submitted to the Scottish Board of Health by the council of any county or large burgh at such a date that grants in aid of capital expenditure on institutions to be provided thereunder are payable in accordance with the directions of the Treasury, then, if the execution of the proposals was delayed by the directions of the said Board and liabilities in connection with the proposals were incurred by the council with the approval of the said Board before the twelfth day of November, nineteen hundred and twenty-eight, and in consequence of the delay the amount of

any grants paid or payable to the council for the standard year is less than the amount thereof which would otherwise have been so payable, the amount of the grants paid or payable to the council in respect of that year shall be estimated and certified as if they had been increased by such amount as may be prescribed.

- (4) All regulations made under this Part of this Act shall be laid before both Houses of Parliament as soon as may be after they are made, and if an Address is presented to His Majesty by either House of Parliament within the next subsequent twenty-eight days on which that House has sat after any such regulations are laid before it, praying that the regulations may be annulled, they shall henceforth be void, but without prejudice to the validity of anything previously done thereunder or the making of new regulations.

71 Method of apportionment between authorities of expenditure and grants for purposes of the Seventh and Eighth Schedules.

- (1) Where by the rules contained in the Seventh and Eighth Schedules to this Act the expenditure of any authority is required to be apportioned between the several counties or large burghs into which the area of the authority extends, the apportionment shall be made—
- (a) in the case of expenditure in respect of roads, other than loan charges, in proportion to the certified mileage of transferred roads in the parts of the area within the several counties;
 - (b) in the case of any other expenditure of a spending authority, in proportion to the reduced rateable value of the parts of the area within the several counties and burghs.
- (2) Where by the rules contained in the Seventh Schedule to this Act the amounts paid or payable to any authority out of the discontinued grants are required to be apportioned, the apportionment shall be made—
- (a) in the case of grants in respect of roads, in proportion to the certified mileage of roads in respect of which grants were made in the standard year, in the parts of the area within the several counties;
 - (b) in the case of grants to any voluntary association which carries on services for the welfare of the blind, in proportion to the number certified as being the estimated number of beneficiaries of the association ordinarily resident within the jurisdiction of the several authorities;
 - (c) in the case of any other grants, on such basis as the Secretary of State may by order direct.

72 Investigation of working of Rules of Seventh Schedule, Parts III and IV.

The Secretary of State shall, before the expiration of the second, fixed grant period., in consultation with such associations of local authorities as appear to him to be concerned and with any local authority with whom consultation appears to him to be desirable, cause an investigation to be made into the working of the rules contained in Parts III and IV of the Seventh Schedule to this Act, and shall cause a report of the result of the investigation to be laid before Parliament.

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73 Interpretation of Part III.

In this Part of this Act and in the Schedules therein referred to, unless the context otherwise requires, the following expressions have the meanings hereby respectively assigned to them, that is to say :—

" Appropriate percentage " means as respects the first and second fixed grant periods seventy-five per cent., as respects the third fixed grant period fifty per cent., and as respects the fourth fixed grant period twenty-five per cent. :

" Appropriate year " means as respects the first fixed, grant period the standard year and as respects any subsequent fixed grant period the last year of the preceding fixed grant period:

" Certified " means—

in relation to roads or road grants, certified by the Minister of Transport :

in relation to the number of unemployed insured men or women certified by the Minister of Labour :

in relation to any other matter, certified by the Secretary of State or such person as he may appoint for the purpose :

" County " includes any small burgh situate within the county :

" Estimated population " and " estimated number " of children under five years of age per thousand " of the estimated population " mean in relation to any year, the population or number as estimated by the Registrar-General for Scotland for the calendar year in which the year in question begins :

" Losses on account of grants " means in relation to any county, large burgh, or spending authority, such losses calculated in accordance with the rules set out in Part II of the Seventh Schedule to this Act:

" Losses on account of rates " means in relation to any county, large burgh or- spending authority, such losses calculated in accordance with the rules set out in Part I of the Seventh Schedule to this Act:

" Prescribed " means prescribed by regulations made under this Part of this Act:

" Reduced rateable value " means in relation to any lands and heritages, the rateable value thereof which would have been entered in the valuation roll for the year beginning on the sixteenth day of May, nineteen hundred and twenty-nine, if this Act, except section fifty, had been in operation throughout that year, and' in relation to any area the aggregate of such rateable values of all the lands and heritages in the area :

" Road " means a road maintained by a highway authority and includes a bridge :

" Separately rated area " means—

- (a) as respects a county, a landward parish or the landward part of a parish, so far as within the district of one district council, or a small burgh, except where the burgh is within two or more parishes, in which case each part of the burgh within a separate parish shall be a separately rated area; and
- (b) as respects a large burgh, a burghal parish or the burghal part of a parish:

" Special rate " means a special district rate or a special parish rate and includes a rate levied within a landward area by the rating authority in accordance with the provisions of a local Act for the purpose of meeting a requisition by the Commissioners or other body established under that Act:

" Spending authority " means a county council, town council, district committee, district board of control, education authority or parish council:

Status: This is the original version (as it was originally enacted).

" Standard year " means the- year beginning on the sixteenth day of May, nineteen hundred and twenty-eight:

" Transferred functions " means the functions transferred to the county councils of counties and the town councils of large burghs by or under Part I of this Act;

" Unemployed insured men " and " unemployed insured women " mean respectively men and women of or over the age of eighteen years, being insured contributors under the Unemployment Insurance Acts, 1920 to 1927, who are for the time being recorded as being unemployed for the purpose of the returns of unemployment made by the Minister of Labour :

" Unreduced rateable value " means in relation to any lands and heritages the rateable value thereof which would have been entered in the valuation roll for the year beginning on the sixteenth day of May, nineteen hundred and twenty-nine, if this Act had not been passed, and in relation to any area, the aggregate of such rateable values of all the lands and heritages in the

" Weighted population " means in relation to any county or large burgh, the weighted population calculated in accordance with the rules set out in Part III of the Seventh Schedule to this Act.

Transitory Provisions.

74 Power to adjust grants in respect of alteration of areas before 16th May 1930.

Where, after the commencement of the standard year, and before the sixteenth day of May, nineteen hundred and thirty, any alteration of authorities or boundaries affecting any county or burgh, or any separately rated area takes place, the Secretary of State may make such equitable adjustments of the amounts of the grants payable under this Part of this Act as he may deem necessary in consequence of such alteration.

75 Commencement and grants in respect of period beginning 1st October 1929.

- (1) Save as otherwise expressly provided, this Part of this Act shall come into operation on the sixteenth day of May, nineteen hundred and twenty-nine, and as respects the year beginning on the said day there shall be paid to every authority levying rates a sum equal to the amount estimated and certified as being the difference between the sum receivable by the authority as the proceeds of rates in respect of the said year and the sum which would have been so receivable had the rateable value of the area of the authority been calculated as if this Act had not passed: Provided that, if the Secretary of State is satisfied that the amount in the pound of the rates levied by any such authority in respect of the said year has been abnormally increased by reason of charges not ordinarily falling to be borne by rates having been imposed thereon, the sum payable to the authority under this section shall be such as may be estimated and certified as the sum which would have been so payable if the said amount in the pound had not been so increased as aforesaid.
- (2) The sums required for the payments directed by subsection (1) of this section to be made to authorities levying rates shall be paid, to the extent of four hundred and seventy thousand pounds, out of the Rating Relief Suspense Account, and, to the extent of the balance, out of moneys provided by Parliament.

PART IV

GENERAL.

76 Orders.

- (1) The Secretary of State may by order make any adaptations or modifications of the provisions of any Act necessary to bring those provisions into conformity with the provisions of this Act.
- (2) Every order made under the foregoing subsection shall come into operation upon the date specified therein in that behalf, and shall be laid before Parliament as soon as may be after it is made, and such order shall cease to have effect upon the expiration of a period of three months from the date upon which it came into operation unless prior to the expiration of that period it has been approved by a resolution passed by each House of Parliament:

Provided that, in reckoning any such period of three months as aforesaid, no account shall be taken of any time during which Parliament is dissolved or prorogued, or during which both Houses are adjourned for more than four days.
- (3) An order under the foregoing provisions of this section shall not be made after the thirty-first day of December, nineteen hundred and thirty.
- (4) The Secretary of State may by order make such adaptations in the provisions of any local Act as may seem to him to be necessary in order to make those provisions conform with the provisions of this Act or in order to make an equitable adjustment or apportionment of any expenditure or payment under the local Act consequent on the carrying into effect of the provisions of this Act.
- (5) Every order made under the immediately preceding subsection of this section or under subsection (2) of section two or subsection (2) of section seventy-one of this Act shall be laid before both Houses of Parliament forthwith, and if an Address is presented to His Majesty by either House of Parliament within the next subsequent twenty-eight days on which that House has sat, after any such order is laid before it, praying that the order may be annulled, it shall henceforth be void, but without prejudice to the validity of anything previously done thereunder or the making of a new order.
- (6) Any order made under this Act may be revoked or altered by a subsequent order.
- (7) This section shall come into operation on the sixteenth day of May, nineteen hundred and twenty-nine..

77 Interpretation.

- (1) In this Act, unless the context otherwise requires—
 - " Act of 1889 " means the Local Government (Scotland) Act, 1889
 - " Act of 1894 " means the Local Government (Scotland) Act, 1894:
 - " Act of 1926 " means the Rating (Scotland) Act, 1926:
 - " Agricultural Lands and Heritages, " " Industrial Lands and Heritages, " " Freight Transport Lands and Heritages, " " Industrial Purposes " and " Freight Transport Purposes " have the meanings respectively assigned to them in the Rating and Valuation (Apportionment) Act, 1928:
 - " Allotments Acts " means the Allotments (Scotland) Acts, 1892 to 1926 :

" Burial Grounds Acts " means the Burial Grounds (Scotland) Act, 1855, and the Acts amending that Act, including this Act:

" Central Department " means—

- (a) as respects poor law, public health, medical inspection and treatment of school children, and any other matter under the general supervision of the Department of Health, the said Department;
- (b) as respects education (other than medical inspection and treatment of school children) the Scottish Education Department;
- (c) as respects lunacy and mental deficiency, the General Board of Control for Scotland;
- (d) as respects registration of births, deaths and marriages, the Registrar-General for Scotland;
- (e) as respects roads, the Minister of Transport; and
- (f) as respects all other matters, the Secretary of State:

" Classified Road " means a road classified by the Minister of Transport under the Ministry of Transport Act, 1919, in Class I or Class II, or in any class declared by him to be not inferior to those classes for the purposes of this Act:

" Department of Health " means the Department of Health for Scotland :

" Functions " includes powers and duties:

" Gross Annual Valuation " has the meaning assigned to it in the Act of 1926:

" Landward " in relation to a county or parish means the county or parish excluding any burghs :

" Large Burgh " means a burgh containing a population of twenty thousand or upwards, and includes the burgh of Arbroath :

" Local Act " includes a Provisional Order confirmed by Act of Parliament:

" Local Authority " has the meaning assigned to it in the Local Authorities Loans (Scotland) Act, 1891:

" Officer " includes servant and a member of a police force:

" Parish Council " includes any landward committee thereof and two or more parish councils acting in combination:

" Parish Trust " means any trust (other than an ecclesiastical charity or educational endowment within the meaning of the Educational Endowments (Scotland) Act, 1882) the property of which is held wholly or mainly for the benefit of the inhabitants of a parish or any of them as such inhabitants or for any public purpose connected with a parish :

" Poor Law Acts " means the Poor Law (Scotland) Act, 1845, and the Acts amending that Act, including this Act :

" Property " and " liabilities " have the same meaning as in the Local Government (Scotland) Act, 1889:

" Public Libraries Acts " means the Public Libraries (Scotland) Acts, 1887 to 1920:

" Rateable Value " and " Rateable Valuation " have the meaning respectively assigned to them in the Act of 1926 as amended by the Rating and Valuation (Apportionment) Act, 1928, and Part II of this Act :

" Rate " includes water rate, but does not include the fishery assessment levied under the Salmon Fisheries (Scotland) Act, 1862, and the Acts amending that Act or under any corresponding provisions of a local Act:

Status: This is the original version (as it was originally enacted).

" Rating Authority " means, as respects the landward part of a county, the county council, and, as respects a burgh, the town council and " Rating Area " shall be construed accordingly :

" Registration of Births, Deaths and Marriages Acts " means the Registration of Births, Deaths and Marriages (Scotland) Acts, 1854 to 1910, and any Acts amending those Acts, including this Act:

" Small Burgh " means any burgh other than a large burgh:

" Superannuation fund " means any superannuation fund or scheme or other fund or scheme for ensuring benefits to an officer on retirement:

" Valuation Acts " means the Lands Valuation (Scotland) Act, 1854, and the enactments amending that Act including this Act:

" Water rate " (except in the section of this Act relating to consolidated rate) does not include a rate levied as a domestic water rate.

- (2) Any reference in this section to the population of a burgh shall be deemed to be a reference to the population within the police boundaries thereof according to the census of nineteen hundred and twenty-one unless it shall be established to the satisfaction of the Secretary of State within thirty days after the passing of this Act that in the case of any burgh it has a larger population as at the passing of this Act; and in any such case such reference shall be taken to be the larger population so established.
- (3) Where the county council exercise any function within a burgh, the burgh shall for the purpose of such function be deemed to be included within the county.
- (4) Unless the context otherwise requires, any reference in this Act to any statutory provision shall be construed as a reference to the statutory provision as amended or extended or applied by any subsequent Act, including this Act.
- (5) Unless the context otherwise requires, references to any parish, burgh or other district in any statutory provision relating to any function by or under this Act transferred shall, so far as relating to the transferred function, be construed as references to the area of the transferee authority:

Provided that nothing in this subsection shall apply to references to a parish

 - (a) in Part V of the Act of 1894 as respects parish trusts; or
 - (b) in the provisions of the Public Libraries Acts, except those relating to the defraying of expenses incurred under the said Acts.
- (6) Nothing in this Act shall be deemed to affect the parish, burgh or other registration district for which a registrar is required to be appointed under the Registration of Births, Deaths and Marriages Acts or the provisions of those Acts with respect to registration districts.
- (7) Save as herein expressly otherwise provided, nothing in this Act with respect to the transfer of functions relating to police or to any other service shall be deemed to involve the transfer of the functions under any Act passed before this Act where the local authority under that Act is ascertained by reference to burghs which have or are entitled to have a separate police force or to provide such other service.
- (8) The provisions of the Valuation Acts relating to counties and burghs shall respectively apply to county councils and town councils of large burghs exercising by virtue of this Act the functions under the said Acts.

78 Declaration of intention as to future increases of local expenditure.

It is hereby declared that it is the intention of this Act that, in the event of material additional expenditure being imposed on any class of local authorities by reason of the institution of a new public health or other service after the commencement of this Act, provision should be made for increased contributions out of moneys provided by Parliament.

79 Repeals.

- (1) The enactments mentioned in the Ninth Schedule to this Act shall be repealed to the extent specified in the third column of that Schedule; provided that such of the said enactments as relate to the accounts and the audit of the accounts of local authorities shall continue to have effect for such period as may be necessary after the commencement of this Act for the purposes of the making up, balancing and audit of the accounts of those authorities for the year ending on the fifteenth day of May, nineteen hundred and thirty, and for any previous year.
- (2) Where provision is made by any Act for dividing a county into districts for the purposes thereof, any provisions restricting the districts for the purposes of such Act to or by reference to the districts under the Act of 1889 shall cease to have effect.

80 Citation and commencement.

- (1) This Act may be cited as the Local Government (Scotland) Act, 1929.
- (2) Save as otherwise expressly provided, this Act shall come into operation on the sixteenth day of May, nineteen hundred and thirty.

SCHEDULES.

FIRST SCHEDULE

Section 2.

PART I

*Statutory Provisions regarding Functions of Town
Councils of Small Burghs transferred to County Councils.*

- 1 The Registration of Births, Deaths and Marriages (Scotland) Acts, 1854 to 1910.
- 2 The Lands Valuation (Scotland) Act, 1854, and the enactments amending that Act.
- 3 The Cattlesheds in Burghs (Scotland) Act, 1866.
- 4 The Explosives Acts, 1875 to 1923.
- 5 The Rivers Pollution Prevention Acts, 1876 and 1893.
- 6 The Infectious Disease (Notification) Act, 1889.
- 7 The Sale of Horseflesh, &c, Regulation Act, 1889.
- 8 The Diseases of Animals Acts, 1894 to 1927.
- 9 The Public Health (Scotland) Acts, 1897 to 1907, so far as relating to infectious, epidemic and endemic diseases, buildings for post-mortem examinations, vaccination and unsound food.
- 10 Section one hundred and ten of the Factory and Workshop Act, 1901.
- 11 Section fifty-four of the Burgh Police (Scotland) Act, 1903.
- 12 The Notification of Births Acts, 1907 and 1915.
- 13 The Milk and Dairies (Scotland) Act, 1914.
- 14 The Midwives (Scotland) Act, 1915.
- 15 Section five (b) of the Local Government (Emergency Provisions) Act, 1916.
- 16 The Venereal Disease Act, 1917.
- 17 Section four of the Maternity and Child Welfare Act, 1918,
- 18 The Rats and Mice (Destruction) Act, 1919.
- 19 The Blind Persons Act, 1920.
- 20 The Milk and Dairies (Amendment) Act, 1922.
- 21 The Public Health (Scotland) Amendment Act, 1925.
- 22 The Town Planning (Scotland) Act, 1925.
- 23 The Fertilisers and Feeding Stuffs Act, 1926.
- 24 The Wireless Telegraphy (Blind Persona Facilities) Act, 1926.

- 25 The Midwives and Maternity Homes (Scotland) Act, 1927,
- 26 The Food and Drugs (Adulteration) Act, 1928,
- 27 The Petroleum (Consolidation) Act, 1928 (except section eleven).

PART II

Functions of Town Councils of Small Burghs relating to the following matters which, so far as not transferred by this Act, may be transferred to County Councils by Order of Secretary of State.

- 1 Adulteration of food and drugs, and unsound food.
- 2 Diseases of animals.
- 3 Infectious diseases.
- 4 Milk and dairies.
- 5 Prevention of pollution of rivers.

SECOND SCHEDULE

Section 10.

BURGHS UNITED.

- 1 The burghs of Kilrenny, Anstruther Easter and An-struther Wester shall be united.
- 2 The burgh of Elie, Liberty and Williamsburgh and the burgh of Earlsferry shall be united.
- 3 The burghs of Bonnyrigg and Lasswade shall be united.
- 4 The burghs of Blairgowrie and Rattray shall be united.

THIRD SCHEDULE

Sections 15, 26.

Audit of Accounts of County and Town Councils.

- 1 The Secretary of State shall from time to time and for such period as he may determine appoint one or more fit persons (hereinafter referred to as " the auditor ") to audit the accounts of each county council and of each town council and may remove any auditor. Intimation of the appointment of the auditor shall be given to the council concerned and to the auditor prior to the commencement of his term of office. The auditors of the accounts of the corporation of the city of Glasgow shall not be fewer than twenty without the consent of the corporation, and the tenure of office of such auditors shall not be less than five years from the date of appointment unless otherwise agreed with the corporation.
- 2 The county council or the town council, as the case may be, shall pay to the auditor such salary and allowances as shall from time to time be fixed by the council subject to the approval of the Secretary of State.

Status: This is the original version (as it was originally enacted).

- 3 The Secretary of State may make regulations either generally or in the case of any particular council as to the manner in which the audit of the accounts of a council shall be conducted by the auditor and any such regulations may, in the case of a particular council where it appears to the Secretary of State expedient so to do, vary the procedure and the times and periods specified in paragraphs 5, 6, 7, and 11 of this Schedule.
- 4 Every county council and town council shall make available for inspection by the auditor all books, deeds, contracts, vouchers, receipts, and other documents and papers (in this Schedule referred to as books and documents) which he may deem necessary, and shall give the auditor every reasonable facility for carrying out the audit, and the auditor, on giving not less than seven days' previous notice in writing, may require any person holding any books or documents or accountable therefor to appear before him and to produce the same and to make and sign a declaration as to the correctness or identity of the same, and if such person neglects or refuses so to appear or to produce any such books, deeds, or documents, or to make or sign such declaration he shall incur for every neglect or refusal a penalty not exceeding forty shillings, and if he falsely or corruptly makes or signs any such declaration, knowing the same to be untrue in any material particular, he shall be liable to the penalties inflicted on persons guilty of perjury.
- 5 Before each audit is completed the county clerk or town clerk, as the case may be, shall, after receiving from the auditor intimation of the time and place hereinafter mentioned, give at least fourteen days' public notice in such manner as the Secretary of State may prescribe (a) of the deposit of the abstract of accounts required by this Schedule, (b) of the time and place at which the auditor will attend for the purpose of receiving objections with respect to the accounts as hereinafter provided, and (c) of the name and address of the auditor.
- 6 An abstract in duplicate of the accounts duly made up, balanced, and signed in such manner as the Secretary of State may prescribe shall be deposited in the office of the council and be open between the hours of eleven forenoon and three afternoon on any week day, other than Saturday, and between the hours of eleven forenoon and one afternoon on Saturday, to the inspection of all ratepayers within the county or within the burgh, as the case may be, for seven clear days before the date notified as aforesaid, and all such persons shall be at liberty to take copies of or extracts from the same without any fee, and any officer of the council duly appointed in that behalf refusing to allow inspection thereof shall be liable to a penalty not exceeding five pounds.
- 7 Any ratepayer may make any objection to such accounts or any part thereof and shall transmit the same and the grounds thereof in writing to the auditor and a copy thereof to the officer concerned and to the county clerk or town clerk, as the case may be, two clear days before the time notified as aforesaid, and any ratepayer may be present at the time and place notified as aforesaid, and may support any objection made by him as hereinbefore provided either by himself or by any other ratepayer, and the auditor, if so requested, shall at the same time hear any representation which may be made to him on behalf of the council or officer concerned in regard to such objection.
- 8 If it shall appear to any auditor acting in pursuance of this Schedule that any payment is in his opinion contrary to law and should be disallowed or that any sum which in his opinion ought to have been is not brought into account by any person, whether such payment or failure to account has been made matter of objection or not, he shall, by an interim report under his hand, report thereon to the Secretary of

State setting forth the grounds of his opinion as aforesaid, and the Secretary of State shall cause such interim report to be intimated to the objector, if any, to the officer or other person affected thereby, and to the council concerned, and shall consider any statement in writing which may be made to him thereon by or on behalf of any party to whom such intimation was given within fourteen days of the date of such intimation, and after such further inquiry as he may think fit the Secretary of State shall decide all questions raised by such interim report and shall disallow all illegal payments and surcharge the amount of any illegal payment or of any loss or deficiency due to failure to bring a sum into account upon any person or persons by whose negligence or wrongful act that payment has been made or authorised or that loss or deficiency has been incurred:

Provided that, before deciding any question raised by an interim report, the Secretary of State may, on the application of the auditor or of any party to whom the interim report requires to be intimated as aforesaid, and shall, if so directed by either division of the Court of Session state a case on any question of law arising on the interim report for the opinion of either division of the Court of Session, and the procedure in the stated case shall be such as may be prescribed by Act of Sederunt.

- 9 If the Secretary of State is satisfied that the person making the illegal payment or authorising it to be made, or failing to bring the sum into account, acted reasonably, or in the belief that his action was authorised by law, or that the payment was made, or the failure took place under such circumstances as to make it fair and equitable that a disallowance or surcharge should not be made, the Secretary of State shall abstain from making a disallowance or surcharge.
- 10 Every sum determined by the Secretary of State under this Schedule to be due from any person shall be paid by such person to the council within fourteen days after such determination has been intimated to him, and if such sum is not so paid it shall be the duty of the auditor to recover the same, and the council shall reimburse him for his expenses (including a reasonable allowance for his time) in so far as not recovered from the person surcharged.
- 11 Within fourteen days after the completion of the audit or, as the case may be, after any question raised under an interim report by an auditor has been determined as aforesaid the auditor shall report on the accounts audited, and shall certify on each duplicate abstract thereof the amount in words at length of the expenditure so audited and allowed, and further that all the regulations with respect to the accounts have been complied with, and that he has ascertained by the audit the correctness of the accounts. He shall forthwith send one duplicate abstract of the accounts to the council and the other duplicate abstract to the Secretary of State, provided that, if the Secretary of State shall so determine, such abstract may come in place of and render unnecessary a return of the receipts and expenditure of the council in pursuance of the Local Taxation Returns (Scotland) Act, 1881. The auditor shall also send to the accountant of the Scottish Education Department (in this Schedule referred to as the Department) a copy of the abstract of the accounts relating to education of every county council and of the town council of every burgh being a county of a city with a report and certificate thereon as aforesaid.
- 12 The council shall cause the certified duplicate abstract of accounts sent to them as aforesaid to be deposited in their office for at least fourteen clear days and a notice to be published once weekly for at least two successive weeks in one or more of the newspapers published or circulating in the county or the burgh of the time and place during which the said abstract shall be open to the inspection of all ratepayers within the county or within the burgh, as the case may be.

Status: This is the original version (as it was originally enacted).

- 13 Where any surcharge has been made as hereinbefore provided or the auditor has made any report (other than an interim report) respecting the accounts or the receipts and expenditure of the council, the Secretary of State may require the council to cause such public notice as he may direct to be given of the surcharge or report and in case of default in such publication the Secretary of State may cause such notice to be given, and the cost of such notice to the amount certified by the Secretary of State shall be a debt due from the council to His Majesty and the county clerk or town clerk, as the case may be, shall be liable in case of such default in such notice being given to a fine not exceeding twenty pounds.
- 14 In the application of this Schedule to the accounts relating to education of a county council or of a town council of a burgh being a county of a city the following modifications and provisions shall have effect:—
- (a) References in paragraphs 8, 9, and 10 to the Secretary of State shall be construed as references to the Scottish Education Department;
 - (b) Notwithstanding anything in this Schedule and for the purpose of securing compliance with the statutes relating to education and the orders, regulations and minutes thereunder—
 - (i) The accountant of the Department may also, by demand in writing, require the production before him of all the accounts of any such council relating to education and of all books and documents which he may deem necessary for the purpose of examining the said accounts, and shall have the same powers as the auditor with reference to requiring the appearance before him of any person, the production of any books or documents and declarations as to the same, and the provisions of paragraph 4 of this Schedule so far as relating to penalties for neglect or refusal or making an untrue declaration shall apply as in the case of a requirement by the auditor;
 - (ii) If it shall appear to the accountant of the Department that any payment included in the said accounts is in his opinion contrary to law or that any sum which in his opinion ought to have been is not brought into account by any person he shall report thereon to the Department, setting forth the grounds of his opinion, and the Department shall cause such report to be intimated to the officer of the council or other person concerned with the payment or the failure to bring into account and also to the council, and shall give such officer, person, or council an opportunity of submitting representations thereon, and if the Department agree with the accountant they shall cause intimation to be given to the council and to the officer or other person concerned and also to the auditor that in the event of any expenditure of the same nature as any such payment as aforesaid being incurred by the council after the date of such intimation or of any similar failure by the council to bring any sum into account after such date it shall be the duty of the auditor to make an interim report with respect thereto;

In this paragraph the expression " accountant of the Department " has the meaning assigned to it in section twenty-three of the Education (Scotland) Act, 1908.

- 15 For the purposes of this Schedule, any ratepayer within a burgh shall as respects accounts of a county council relating to a function for the purposes of which that burgh is included within the county, be deemed to be a ratepayer within the county.

FOURTH SCHEDULE

Section 17.

MAXIMUM RATES OF ALLOWANCES IN RESPECT OF TRAVELLING AND OTHER PERSONAL EXPENSES NECESSARILY INCURRED AND TIME NECESSARILY LOST FROM ORDINARY EMPLOYMENT BY MEMBERS OF A COUNTY COUNCIL OR OF ANY COMMITTEE OR SUB-COMMITTEE THEREOF IN ATTENDING MEETINGS.

I.—Travelling Expenses.

A sum representing the amount of third-class railway fare or first-class steamer fare between the place of meeting and the ordinary place of residence of the member of the council, committee or sub-committee. In so far as there is no railway service but a public service by some other means of transport is available the amount of the fare by such other means of transport and in so far as there is no railway or other public means of transport the cost of a hired conveyance if such cost is approved by the council.

II.—Other Personal Expenses.

- (a) When attendance at the meeting has entailed absence from the ordinary place of residence of the member of not less than four hours, the sum of three shillings and fourpence.
- (b) Where such attendance has entailed an absence from the ordinary place of residence of the member of not less than eight hours, the sum of six shillings and eightpence.
- (c) Where such attendance has entailed one or more nights of absence from the ordinary place of residence of the member, the sum of one pound for each night necessarily spent away from home. Each such payment of one pound shall cover a period of twenty-four hours and paragraph (a) or (b), as the case may be, shall apply in the case of any further period of absence of less than twenty-four hours.

III.—Time necessarily lost from ordinary employment.

The sum of seven shillings and sixpence for each half day and the sum of fifteen shillings for each full day necessarily so lost.

FIFTH SCHEDULE

Section 52.

DISCONTINUED GRANTS.

- 1 The grants payable out of the Consolidated Fund or the growing produce thereof into the Local Taxation (Scotland) Account.
- 2 The grants in aid of certain health services, that is to say, grants for maternity and child welfare, other than the training of midwives and health visitors, grants for the treatment of tuberculosis, grants for the treatment of venereal diseases, grants for the welfare of the blind, and grants in respect of mental defectives.

- 3 Road grants, that is to say, grants made as classification grants in respect of roads and bridges classified by the Minister of Transport as roads and bridges of Class I. or Class II. in large burghs, and as grants for the maintenance of unclassified roads in counties.

SIXTH SCHEDULE

Section 52.

PROVISIONS AS TO CERTAIN PAYMENTS HERETOFORE PAYABLE OUT OF THE LOCAL TAXATION (SCOTLAND) ACCOUNT.

Payments to Education (Scotland) Fund.

In lieu of the payments which have hitherto been made to the Education (Scotland) Fund out of the Local Taxation (Scotland) Account there shall in each year be paid out of moneys provided by Parliament and carried to that Fund a sum equal to the amount of the sums payable thereto out of the said Account in respect of the year ending the thirty-first day of March, nineteen hundred and twenty-nine.

Payments to the Agriculture (Scotland) Fund.

In lieu of the sum which has hitherto been paid out of the Local Taxation (Scotland) Account and carried to the Agriculture (Scotland) Fund there shall in each year be paid out of moneys provided by Parliament and carried to that Fund the sum of fifteen thousand pounds.

Sum distributed among Universities of Scotland.

In lieu of the sum which has hitherto been paid out of the Local Taxation (Scotland) Account and distributed among the Universities of Scotland, there shall in each year be paid out of moneys provided by Parliament a sum of thirty thousand pounds, which sum shall be distributed among the Universities of Scotland in such manner and in accordance with such conditions as may be set forth in an Ordinance or Ordinances of the Commissioners under the Universities (Scotland) Act, 1889.

SEVENTH SCHEDULE

Sections 57, 58, 59, 70, 71, 72, 73.

RULES FOR CALCULATIONS IN RESPECT OF GENERAL EXCHEQUER GRANTS.
Sections 59, 70, 73.

PART I

Rules for determining Losses on account of Rates.

- 1 There shall be estimated and certified as respects each rating area—
- (a) the expenditure in respect of the standard year which would have fallen to be borne by rates levied in that area on the assumption that the expenditure on the transferred functions was expenditure by the transferee authority except that expenditure on any function for the purpose of which a large

Status: This is the original version (as it was originally enacted).

burgh is included within a county, shall, so far as such expenditure relates to the large burgh, be assumed to be expenditure by the town council of the burgh;

- (b) the unreduced rateable value of the area ;
- (c) the reduced rateable value of the area;
- (d) the difference between the unreduced rateable value and the reduced rateable value of the area. That difference increased by a percentage ascertained in the prescribed manner in respect of unoccupied lands and heritages is hereinafter referred to as " the loss of rateable value."

2 In estimating and certifying the expenditure on the transferred functions by a county or large burgh for the purposes of the foregoing rule in any case where the area of a transferor authority is not wholly comprised in one county or large burgh, the expenditure of the authority shall be apportioned between the several counties and large burghs into which the area extends, and the amount apportioned to any such county or burgh shall be deemed to be the expenditure by the county council or the council of the burgh on the transferred functions.

3 The loss on account of rates of a rating area shall be a sum bearing the same proportion to expenditure which would have fallen to be borne by rates as aforesaid as the loss of rateable value of the area bears to the unreduced rateable value thereof.

4 The loss on account of rates of a county shall be the aggregate of the losses on account of rates of the several separate rating areas within the county.

5 For the purpose of estimating the loss on account of a special rate, the foregoing rules shall have effect as if the expression " rates " meant such special rate, and the expression " rating area " meant the area in which such special rate is levied and the loss on account of the special rates of a county shall be the aggregate of the losses on account of special rates of the areas within the county in which special rates are levied.

Section 73.

PART II

Rules for Determining Losses on Account of Grants.

1 There shall be estimated and certified the amounts paid or payable in respect of the standard year to spending authorities within each county and large burgh out of the discontinued grants, after deducting therefrom a sum equal to such part of the amounts paid or payable in respect of the standard year out of the Local Taxation (Scotland) Account as was in pursuance of any statutory requirement applicable for the purposes of education or police services within the county or burgh :

Provided that for the purposes of this rule, no part of the annual or additional annual grant (so far as relating to agricultural lands and heritages) made under the Agricultural Rates (Scotland) Acts, 1896 to 1923, shall be deemed to have been so applicable as aforesaid.

2 The amounts aforesaid shall be estimated and certified as if the road grants had been payable in respect of the standard year at the rates at which they were payable immediately before the first day of April, nineteen hundred and thirty.

3 In estimating and certifying the amount aforesaid, in any case where the area for which a spending authority acts is not wholly comprised in one county or large

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burgh, the amount paid or payable to the spending authority out of the discontinued grants shall be apportioned between the several counties and large burghs into which the area extends, and the amount apportioned to any county or large burgh shall be deemed to be an amount paid or payable to a spending authority within that county or burgh.

- 4 The loss on account of grants of a spending authority shall be the amounts so estimated and certified as respects that authority, and the loss on account of grants of a county or large burgh shall be the aggregate of the losses on account of grants of the spending authorities within the county or large burgh.
- 5 For the purpose of the rules contained in this Part of this Schedule the expression spending authorities shall include voluntary associations and joint authorities to which grants were paid or payable in respect of the standard year.

Sections 57, 72, 73.

PART III

Rules for determining Weighted Population.

- 1 The estimated population of the county or large burgh in the appropriate year shall be increased—
- (i) if the estimated number of children under five years of age per thousand of the estimated population exceeds fifty, by the percentage represented by the proportion which that excess bears to fifty;
 - (ii) if, in the appropriate year, the rateable value per head of the estimated population of the county or burgh is less than twelve pounds ten shillings, by the percentage represented by the proportion which the deficiency bears to twelve pounds ten shillings.

In ascertaining the rateable value of a county or large burgh for the purpose of this paragraph account shall not be taken of—

- (a) any lands and heritages the occupier of which is exempted from the payment of rates in respect thereof by virtue of a provision contained in a public general Act (other than a provision only empowering the council to grant exemption); and
 - (b) such lands and heritages (not being lands and heritages occupied by the council of the county or burgh) as the Secretary of State may by order prescribe, being lands and heritages the occupier of which is exempted from the payment of rates in respect thereof by virtue of any such provision as aforesaid contained in a local Act.
- 2 There shall be estimated and certified the average numbers during the three calendar years immediately preceding the beginning of each fixed grant period of unemployed insured men and of unemployed insured women resident in each county and large burgh, and there shall be ascertained the percentage represented by the proportion which the number of unemployed insured men increased by ten per cent. of the number of unemployed insured women bears to the average estimated population of the county or burgh for those three years, and if as respects any county or large burgh that percentage exceeds one-and-a-half, the estimated population of the county or burgh in the appropriate year as increased in accordance with Rule 1 contained in this Part of this Schedule shall be further increased by a percentage equal to the amount of such excess multiplied by the appropriate multiple.

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- 3 There shall be ascertained and certified the number of miles of road in every county and the estimated population of every such county as increased in accordance with Rule 1 contained in this Part of this Schedule shall be further increased—
- (a) in the case of a county in which the estimated population per mile of roads is in the appropriate year less than one hundred, by the percentage represented by the proportion which the difference between two hundred and the estimated population per mile of roads bears to two hundred ; and
 - (b) in the case of a county in which the estimated population per mile of roads is in the appropriate year one hundred or more, by the percentage represented by the proportion which fifty bears to the estimated population per mile of roads.
- 4 The estimated population of the county or large burgh as increased in accordance with the provisions of the foregoing rules contained in this Part of this Schedule shall be the weighted population of the county or burgh.
- 5 For the purposes of this Part of this Schedule—
- The rateable value in the appropriate year for the first fixed grant period shall be the reduced rateable value :
- " The appropriate multiple " shall, as respects the first and second fixed grant periods, be ten, and as respects any subsequent fixed grant period be a number ascertained in the following manner :—
- (i) the ratio which the total amount of the General Exchequer Contribution in the fixed grant period in question bears to the part thereof distributed in that fixed grant period under paragraph (b) of subsection (1) of section fifty-five of this Act shall be ascertained:
 - (ii) the ratio which the total amount of the General Exchequer Contribution in the first fixed grant period bears to the part thereof distributed in that fixed grant period under the said paragraph shall be ascertained :
 - (iii) the required number shall be such number as bears to ten the same proportion as the ratio ascertained under paragraph (i) of this rule bears to the ratio ascertained under paragraph (ii) thereof.

Sections 58, 72.

PART IV

*Rules for calculating sums to be allocated to small
Burghs and Landward Areas on the basis of Population.*

- 1 The number of pence produced by dividing one half of the total amount of the county apportionments (exclusive of any sums paid out of moneys provided by Parliament to make good a deficiency in any such apportionment) to counties by the aggregate of the estimated populations of those counties in the appropriate year shall be ascertained to the nearest penny.
- 2 The amount to be allocated to a small burgh shall be the Dumber of pence ascertained under Rule 1 contained in this Part of this Schedule multiplied by the estimated population of the burgh in the appropriate year.
- 3 The amount to be allocated to the landward area shall be two-thirds of the number of pence ascertained under Rule 1 contained in this Part of this Schedule multiplied by the estimated population of the area in the appropriate year.

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EIGHTH SCHEDULE

Sections 60, 62, 63, 71.

RULES FOR ASCERTAINING GAINS AND LOSSES OF AREAS.

- 1 There shall be estimated and certified as respects each separately rated area the rate in the pound required to raise an amount certified as being the amount of the expenditure for the standard year falling to be borne by rates (other than special rates) in that area on the assumptions that the rateable values of all lands and heritages were the unreduced rateable values thereof, and that the expenditure on the transferred functions was incurred by the various spending authorities as existing before the transfer of those functions.

- 2 There shall be estimated and certified the rate in the pound which would be required to raise an amount certified as being the amount of such part of the expenditure for the standard year as would have fallen to be borne by rates (other than special rates) in that area on the following assumptions—
 - (a) that the rateable values of all lands and heritages were the reduced rateable values thereof ; and
 - (b) that the expenditure on the transferred functions was expenditure by the transferee authority except that expenditure on any function for the purpose of which a large burgh is included within a county shall, so far as such expenditure relates to the large burgh, be assumed to be expenditure by the town council of the burgh; and
 - (c) that the standard year was a year falling within the first fixed grant period and that the provisions of Part III of this Act, other than sections sixty, sixty-two and sixty-three had been in operation.

- 3 In estimating and certifying the expenditure on the transferred functions by a county council or the council of a large burgh in any case where the area for which a transferor authority acts is not wholly comprised in one county or large burgh, the expenditure of the authority shall be apportioned between the several counties and large burghs into which the area extends and the amount so apportioned to any such county or burgh shall be deemed to be expenditure by the county council or town council of the large burgh on the transferred functions.

- 4 The difference resulting from subtracting the rate under Rule 2 contained in this Schedule from the rate under Rule 1 contained therein shall be ascertained.

- 5 If as respects any area the difference is a plus quantity, the estimated proceeds of a rate equivalent to the difference levied on the reduced rateable value of the area shall be deemed to be the gain of the area.

- 6 If the difference is a minus quantity, the estimated proceeds of a rate equivalent to the difference levied on the reduced rateable value of the area shall be deemed to be the loss of the area.

NINTH SCHEDULE

Section 79.

ENACTMENTS REPEALED.

Session and Chapter.	Short Title.	Extent of Repeal.
8 & 9 Vict. c. 83.	The Poor Law (Scotland) Act, 1845.	In section fifty-five the words from " have the custody of "

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Session and Chapter.	Short Title.	Extent of Repeal.
17 & 18 Vict. c. 91.	The Lands Valuation (Scotland) Act, 1854.	to " duty of the said inspector to " and the word " to " where it occurs before the words " keep," " visit," " report " and " perform." Section fifty-seven. In section sixty-two the words from " Provided always " to the end of the section.
18 & 19 Vict. c. 29.	The Registration of Births, Deaths and Marriages (Scotland) Act, 1855.	Section nineteen.
18 & 19 Vict. c. 68.	The Burial Grounds (Scotland) Act, 1855.	Section four.
19 & 20 Vict. c. 93.	The Commissioners of Supply (Scotland) Act, 1856.	Section three.
20 Vict. c. 11.	The Commissioners of Supply (Scotland) Act, 1857.	The whole Act.
20 & 21 Vict. c. 71.	The Lunacy (Scotland) Act, 1857.	The whole Act.
20 & 21 Vict. c. 72.	The Police (Scotland) Act, 1857.	Sections fifty-four and fifty-five.
23 & 24 Vict. c. 85.	The Registration of Births, Deaths and Marriages (Scotland) Act, 1860.	Sections fifty-eight, fifty-nine and sixty.
35 & 36 Vict. c. 62.	The Education (Scotland) Act, 1872.	In section five the words from "and also to regulate," to "hereinbefore repealed." Sections fifteen and sixteen. In section forty-eight the words from the commencement of the section to " the expenditure thereof." Section fifty-two.
40 & 41 Vict. c. 53.	The Prisons (Scotland) Act, 1877.	Sections sixty-one (so far as not repealed) and sixty-two.
41 & 42 Vict. c. 51.	The Roads and Bridges (Scotland) Act, 1878.	Sections eighteen, twenty-seven and twenty-nine.
41 & 42 Vict. c. 78.	The Education (Scotland) Act, 1878.	Sections fifteen, sixteen and seventeen.
50 & 51 Vict. c. 39.	The Lunacy Districts (Scotland) Act, 1887.	Section one.

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Session and Chapter.	Short Title.	Extent of Repeal.
50 & 51 Vict. c. 42.	The Public Libraries Consolidation (Scotland) Act, 1887.	In section two in the definition of " parish " the words from " for which " to " shall "be."
52 & 53 Vict. c. 50.	The Local Government (Scotland) Act, 1889.	<p>In subsection (2) of section four the words from " Provided that" to the end of the subsection.</p> <p>Sections seven and twelve. In subsection (2) of section sixteen, paragraph (c). Sections seventeen and eighteen.</p> <p>Part II.</p> <p>In subsection (1) of section twenty-seven the words from " except that the rate " to " as the case may be."</p> <p>Subsection (1) of section thirty-seven.</p> <p>Section fifty-three.</p> <p>Subsections (3) and (4) of section sixty, section sixty-six.</p> <p>In subsection (1) of section sixty-seven the words from " with the consent" to " appointed in pursuance of "this Act" and the words from " but neither the transfer," to the end of the subsection, and in subsection (2) of the said section the words " with the consent of the " said standing joint committee."</p> <p>In section sixty-eight the words "including those of " the district committees " in subsection (1), and the words "including as afore" said " in subsection (2).</p> <p>Sections sixty nine and seventy.</p>

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Session and Chapter.	Short Title.	Extent of Repeal.
		<p>In section seventy-one the words "including those of " the district committee."</p> <p>Subsection (8) of section seventy-three.</p> <p>Sections seventy-seven to eighty inclusive and section eighty-two.</p> <p>In subsection (6) of section eighty-three the words " district clerk " wherever these words occur, the words "or by any district committee" and the words " or district committee as " the case may be."</p>
53 & 54 Vict. c. 8.	The Customs and Inland Revenue Act, 1890.	Section seven so far as relating to Scotland.
53 & 54 Vict. c. 60.	The Local Taxation (Customs and Excise) Act, 1890.	The whole Act so far as relating to Scotland.
55 & 56 Vict. c. 51.	The Education and Local Taxation Account (Scotland) Act, 1892.	The whole Act.
55 & 56 Vict. c. 55.	The Burgh Police (Scotland) Act, 1892.	Section eighty-one.
57 & 58 Vict. c. 30.	The Finance Act, 1894	Section nineteen so far as relating to Scotland.
57 & 58 Vict. c. 58.	The Local Government (Scotland) Act, 1894.	Section thirty-two. Section Subsection (1) of section thirty-eight.
59 & 60 Vict. c. 37.	The Agricultural Rates Congested Districts and Burgh Land Tax Relief (Scotland) Act, 1896.	The whole Act.
60 & 61 Vict. c. 38.	The Public Health (Scotland) Act, 1897.	<p>In section one hundred and thirty-seven the words from the commencement of the section to the words " one " shilling in the pound."</p> <p>Section one hundred and thirty-eight, so far as relating to small burghs.</p>

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Session and Chapter.	Short Title.	Extent of Repeal.
60 & 61 Vict. c. 49.	The Parish Councils Casual Vacancies (Scotland) Act, 1897.	The whole Act.
60 & 61 Vict. c. 53.	The Congested Districts (Scotland) Act, 1897.	Paragraph (1) of section three.
61 & 62 Vict. c. 56.	The Local Taxation Account (Scotland) Act, 1898.	The whole Act.
63 & 64 Vict. c. 49.	The Town Councils (Scotland) Act, 1900.	Sections ninety-four and ninety-five. Section ninety-six except the second paragraph thereof.
3 Edw. 7. c. 34.	The Town Councils (Scotland) Act, 1903.	In section seven the second paragraph.
5 Edw. 7. c. 18.	The Unemployed Workmen Act, 1905.	The whole Act so far as relating to Scotland.
7 Edw. 7. c. 13.	The Finance Act, 1907	Section seventeen and the Second Schedule so far as relating to Scotland.
8 Edw. 7. c. 63.	The Education (Scotland) Act, 1908.	Section fifteen, so far as relating to payment of sums out of the Local Taxation (Scotland) Account to the Education (Scotland) Fund. Subsections (1), (2) and (6) of section twenty-three. Section twenty-five.
10 Edw. 7. c. 8.	The Finance (1909-10) Act, 1910.	Subsection (1) of section eighty-eight so far as relating to Scotland.
1 Geo. 5. c. 2.	The Revenue Act, 1911	Section seventeen so far as relating to Scotland and subsection (2) of section eighteen.
1 & 2 Geo. 5. c. 49.	The Small Landholders (Scotland) Act, 1911.	Paragraph (a) of section five.
3 & 4 Geo. 5. c. 37.	The National Insurance Act, 1913.	Subsection (4) of section forty-one.
3 & 4 Geo. 5. c. 38.	The Mental Deficiency and Lunacy (Scotland) Act, 1913.	Section twenty-two. The second proviso to section twenty-six.

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Session and Chapter.	Short Title.	Extent of Repeal.
6 & 7 Geo. 5. c. 12.	The Local Government (Emergency Provisions) Act, 1916.	Section twenty-seven (so far as relating to parish councils). Sections thirty-seven and thirty-eight. Section sixty-four (except subsection (4)). Sections sixty-five and sixty-seven.
8 & 9 Geo. 5. c. 48.	The Education (Scotland) Act, 1918.	Paragraph (3) of section twenty-two.
10 & 11 Geo. 5. c. 72.	The Roads Act, 1920.	Sections one and two. The proviso to section five. Section twelve. Subsection (4) of section thirteen. Sections twenty-two and twenty-three. Paragraph (5) of section thirty-one. First Schedule. Second Schedule (other than paragraph 12). In section two, so far as relating to Scotland, subsection (2), and in subsection (3) the words " balance of the " and the words " after de-" ducting the sums to be " paid to the local taxation " accounts under this section."
11 & 12 Geo. 5. c. 31.	The Police Pensions Act, 1921.	Subsection (3) of section twenty-two so far as relating to Scotland.
13 & 14 Geo. 5. c. 39.	The Agricultural Rates Act, 1923.	The whole Act so far as unrepealed and so far as relating to Scotland.
14 & 15 Geo. 5. c. 38.	The National Health Insurance Act, 1924.	Subsection (6) of section one hundred and seven so far as relating to Scotland, and paragraph (a) of

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Session and Chapter.	Short Title.	Extent of Repeal.
15 & 16 Geo. 5. c. 10.	The Agricultural Rates (Additional Grant) Continuance Act, 1925.	subsection (2) of section one hundred and sixteen. The whole Act so far as relating to Scotland.
15 & 16 Geo. 5. c. 33.	The Church of Scotland (Property and Endowments) Act, 1925.	Section forty-three.
15 & 16 Geo. 5. c. 89.	The Education (Scotland) Act, 1925.	Section two.
16 & 17 Geo. 5. c. 47.	The Rating (Scotland) Act, 1926.	Section two (other than subsection (4)). Sections five, eight, ten, thirteen and eighteen. Subsections (1), (4) and (6) of section twenty-five. In subsection (1) of section twenty-nine in the definition of rateable valuation the words from " except that for the purpose " to " gross " annual value thereof."