

# **LAW COMMISSION**



## **STATUTE LAW REVISION**

### **Rating Repeal Proposals**



**June 2007**

## **BACKGROUND NOTES ON STATUTE LAW REVISION**

### **What is it?**

1. Statute law revision is the process of repealing statutes that are no longer of practical utility. The purpose is to modernise and simplify the statute book, thereby reducing its size and thus saving the time of lawyers and others who use it. This in turn helps to avoid unnecessary costs. It also stops people being misled by obsolete laws that masquerade as live law. If an Act features still in the statute book and is referred to in text-books, people reasonably enough assume that it must mean something.

### **Who does it?**

2. The work of statute law revision is carried out by the Law Commission and the Scottish Law Commission pursuant to section 3(1) of the Law Commissions Act 1965. Section 3(1) imposes a duty on both Commissions to keep the law under review “with a view to its systematic development and reform, including in particular ... the repeal of obsolete and unnecessary enactments, the reduction of the number of separate enactments and generally the simplification and modernisation of the law”.

### **Statute Law (Repeals) Bill**

3. Implementation of the Commissions’ statute law revision proposals is by means of special Statute Law (Repeals) Bills. 17 such Bills have been enacted since 1965 repealing more than 2000 whole Acts and achieving partial repeals in thousands of others. Broadly speaking the remit of a Statute Law (Repeals) Bill extends to any enactment passed at Westminster. Accordingly it is capable of repealing obsolete statutory text throughout the United Kingdom (i.e. England, Wales, Scotland and Northern Ireland) as well as extending where appropriate to the Isle of Man.

### **Consultation**

4. The Law Commission consults widely before finalising its repeal proposals. The purpose of consulting is to secure as wide a range of views on the proposals as is practicable from all categories of persons who may be affected by the proposals. So the consultation may be with central or local government, organisations, trade bodies, individuals or anyone else who appears to have an interest in a proposal.

5. So far as consulting central government is concerned, any Department or agency with an interest in the subject matter of the repeal proposal will be invited to comment. Because obsolete legislation often extends throughout the United Kingdom it may be necessary to invite comments from several different Departments. So the following will routinely be consulted-

- ◆ The English Department or Departments with policy responsibility for the subject matter of the proposed repeal (this responsibility will extend to Scotland in appropriate cases)
- ◆ The Counsel General to the National Assembly for Wales and the Wales Office (unless the proposed repeal relates only to England)
- ◆ SLR colleagues at the Scottish Law Commission (if the proposed repeal extends to Scotland)
- ◆ Northern Ireland officials (if the proposed repeal extends to Northern Ireland).

### **Selection of repeal candidates**

6. Candidates for repeal are selected on the basis that they are no longer of practical utility. Usually this is because they no longer have any legal effect on technical grounds - because they are spent, unnecessary or obsolete. But sometimes they are selected because, although they strictly speaking do continue to have legal effect, the purposes for which they were enacted either no longer exist or are nowadays being met by some other means.

7. Provisions commonly repealed by Statute Law (Repeals) Acts include the following-
- (a) references to bodies, organisations, etc. that have been dissolved or wound up or which have otherwise ceased to serve any purpose;
  - (b) references to issues that are no longer relevant as a result of changes in social or economic conditions (e.g. legislation about tithes or tin mines);
  - (c) references to Acts that have been superseded by more modern (or EU) legislation or by international Convention;
  - (d) references to statutory provisions (i.e. sections, schedules, orders, etc.) that have been repealed;
  - (e) repealing provisions e.g. "Section 33 is repealed/shall cease to have effect";
  - (f) commencement provisions once the whole of an Act is in force;
  - (g) transitional or savings provisions that are spent;
  - (h) provisions that are self-evidently spent - e.g. a one-off statutory obligation to do something becomes spent once the required act has duly been done;
  - (i) powers that have never been exercised over a period of many years or where any previous exercise is now spent.

#### **General savings**

8. Much statute law revision is possible because of the general savings provisions of section 16(1) of the Interpretation Act 1978. This provides that where an Act repeals an enactment, the repeal does not (unless the contrary intention appears) -

- “(a) revive anything not in force or existing at the time at which the repeal takes effect;
- (b) affect the previous operation of the enactment repealed or anything duly done or suffered under that enactment;
- (c) affect any right, privilege, obligation or liability acquired, accrued or incurred under that enactment;
- (d) affect any penalty, forfeiture or punishment incurred in respect of any offence committed against that enactment;
- (e) affect any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment;

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced, and any such penalty, forfeiture or punishment may be imposed, as if the repealing Act had not been passed”.

### **Gradual obsolescence**

9. The obsolescence of statutes tends to be a gradual process. Usually there is no single identifiable event that makes a statute obsolete. The Statute Law (Repeals) Act 2004 contained several examples of legislation being overtaken by social and economic changes. A scheme to provide farming work for ex-servicemen after the First World War had long fallen into disuse. The policy of maximising cheap food production after the Second World War had been overtaken by new farming methods and the influence of the Common Agricultural Policy. Victorian powers for the Metropolitan Police to license shoeblacks and commissionaires had become as irrelevant as the offence of fraudulently impersonating a shoeblack or commissionaire. And an 1840s Act to sanction lotteries to help struggling artists sell their work had become superseded by the modern law on lotteries.

10. Even within individual statutes, the obsolescence tends to be gradual. Some provisions fade away more quickly than others. These include commencement and transitory provisions and 'pump-priming' provisions (e.g. initial funding and initial appointments to a Committee) to implement the new legislation. Next to go may be order-making powers that are no longer needed. Then the Committee established by the Act no longer meets and can be abolished. However, other provisions may be unrepealable for generations, particularly if they confer pensions rights or confer security of tenure or employment rights. Other provisions may be virtually unrepealable ever. Much of English property law relies on medieval statutes such as *Quia Emptores* (1290) which is regarded as one of the pillars of the law of real property. This last example usefully shows that just because a statute is ancient it is not necessarily obsolete.

### **Help from consultees**

11. Sometimes it is impossible to tell whether a provision is repealable without factual information that is not readily ascertainable without 'inside' knowledge of a Department or other organisation. Examples of this include savings or transitional provisions which are there to preserve the status quo until an office-holder ceases to hold office or until repayment of a loan has been made. In cases like these the repeal notes drafted by the Law Commissions often invite the organisation being consulted to supply the necessary information. Any help that can be given to fill in the gaps is much appreciated.

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## RATING REPEAL PROPOSALS

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## Summary

The thirty obsolete Acts proposed for repeal in these notes date mostly from the 18<sup>th</sup> and 19<sup>th</sup> centuries and are primarily concerned with the levying and collection of local taxes or rates in England. The early rating system was closely linked with the system of providing relief for the poor in each parish. Indeed the English poor-law system remained parish-based until 1930. Subsequently the poor-rate became part of the consolidated general rate for each area.

The abolition of parish-run poor law by the Local Government Act 1929 and the abolition of the poor law system itself by the National Assistance Act 1948 has made these ancient statutes unnecessary. Indeed many of them became obsolete for other reasons long before then. Today the rating system in England is provided by the Local Government Finance Acts 1988 and 1992.

Only three of the Acts proposed for repeal in these notes date from comparatively modern times (1955, 1976, 1984). They have been obsolete for the reasons given in the notes.

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## RATING REPEAL PROPOSALS

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### Rates and the Poor Law: a background note

#### *Introduction*

1. The modern law of rating and the modern law of social welfare have their origins, at least so far as statute law is concerned, in two Elizabethan Acts passed in 1597 and 1601.<sup>1</sup> The 1601 Act (the Poor Relief Act 1601), which amended the 1597 Act, obliged each parish in England and Wales to relieve the aged and the helpless, to bring up unprotected children in habits of industry, and to provide work for those capable of it but lacking their usual trade. The 1601 Act established the parish as the administrative unit responsible for poor relief, with parish overseers collecting poor-rates from the inhabitants of a parish and then allocating relief, usually in the form of bread, clothing, fuel, the payment of rent, or cash. A consequence of the 1601 Act was the parish workhouse which appeared around 1650 and became widespread throughout parishes in England and Wales by the 1770s.

#### *Parish loses poor law functions<sup>2</sup>*

2. The parish remained the basis for the funding of poor relief until 1930. Changes before then were limited to altering the administrative arrangements for providing the relief. For example, the Poor Law (Amendment) Act 1834 created unions of parishes, each with its own board of guardians. The 1834 Act also placed the general management of the poor under the control of the Poor Law Commissioners. Their functions were transferred successively to the Poor Law Board in 1847<sup>3</sup> and the Local Government Board in 1871.<sup>4</sup>

3. The beginning of the 20<sup>th</sup> century saw the Liberal government developing the welfare state. The poor law responsibilities were gradually being transferred to the state. However, it was the Local Government Act 1929, coming into force on 1 April 1930, that resulted in the abolition of poor law unions and their boards of guardians. The 1920s had seen these unions amassing huge debts which they were unable to meet. The only option was a more centralised system. Their functions were

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<sup>1</sup> 39 Eliz.1 c.3 (1597); 43 Eliz.1 c.2 (1601).

<sup>2</sup> See Anthony Brundage, *The English Poor Laws, 1700-1930* (2002, Palgrave); "Social Policy in the UK" at [www2.rgu.ac.uk/publicpolicy/introduction/uk.htm](http://www2.rgu.ac.uk/publicpolicy/introduction/uk.htm); and The Adam Smith Institute, *Whats Wrong with the Welfare State?* (1996) at [www.adamsmith.org/images/uploads/publications/wwtws.pdf](http://www.adamsmith.org/images/uploads/publications/wwtws.pdf)

<sup>3</sup> Poor Law Board Act 1847 (10 & 11 Vict. c.109).



transferred to public assistance authorities run by county boroughs and county councils.

### *Centralisation*

4. It was becoming apparent that a fully centralised system was needed. Section 1 of the National Assistance Act 1948 swept aside the 1930s system by providing that:

the existing poor law shall cease to have effect, and shall be replaced by the provisions of Part 2 of this Act as to the rendering, out of moneys provided by Parliament, of assistance to persons in need....

5. Accordingly, the National Assistance Act 1948 terminated the existing poor law and replaced it with new arrangements whereby persons in need were assisted by the National Assistance Board. The National Assistance Act 1948 was one of three Acts which, coming into force on the same day, changed the face of the welfare state in Britain. The National Insurance Act 1946 created the National Insurance system we have today. The National Health Service Act 1948 introduced a health care system providing free health care to all. The Board was abolished by the Ministry of Social Security Act 1966, and its functions under Part 2 of the 1948 Act were transferred to the Minister of Social Security.<sup>5</sup> The 1960s saw significant changes to the welfare state which was increasing in cost. There were additional reforms in the 1980s to deal with rising unemployment rates. The modern equivalent of assistance under Part 2 of the 1948 Act is income support under the Social Security Contributions and Benefits Act 1992<sup>6</sup> and payments out of the social fund.<sup>7</sup>

### *Abolition of parish overseers*

6. So far as the overseers of the parish were concerned, their duties of raising money by rates for the poor of their parish under the 1601 Act were extended by later legislation so as to enable them to levy rates for other purposes. These purposes included raising money for general county purposes under section 26 of the County Rates Act 1852, and meeting the expenses of lighting public thoroughfares under section 33 of the Lighting and Watching Act 1833. Outside London these functions in relation to the making, levying and collecting of rates remained with the overseers until they were transferred to rating authorities in 1927 by the Rating and Valuation

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<sup>4</sup> Local Government Board Act 1871 (34 & 35 Vict. c.70). The functions of the Local Government Board were transferred to the Minister of Health when the Board was abolished in 1919: Ministry of Health Act 1919, s 3(1)(a).

<sup>5</sup> The 1966 Act, ss 2, 39(3), Sch 8.

<sup>6</sup> The 1992 Act, Pt 7.

<sup>7</sup> The 1992 Act, Pt 8.

Act 1925.<sup>8</sup> Thereafter the poor-rate became part of the consolidated general rate for each area. In London, other than the City, the metropolitan borough councils became overseers for rating purposes in 1899.<sup>9</sup> In the City of London the Common Council became overseers of the parish of the City of London in 1908.<sup>10</sup>

### *Modern rating system*

7. The 1601 Act survived until 1 April 1967 when it was repealed by the General Rate Act 1967.<sup>11</sup> The 1967 Act consolidated the existing statutory powers of local rating authorities<sup>12</sup> to set rates for their areas, and to apply the money raised to local purposes. Any rate made by a rating authority was levied as a single consolidated rate known as the *general rate*.<sup>13</sup>

8. Modern rating law is provided by the Local Government Finance Acts 1988 and 1992. The 1988 Act repealed the 1967 Act<sup>14</sup> and replaced the old rating system with a new local taxation system. Part 3 of the 1988 Act provided for non-domestic rating whilst the 1992 Act established the council tax.

### *Conclusion*

9. The abolition of parish-run poor law by the Local Government Act 1929 and the abolition of the existing poor law system itself by the National Assistance Act 1948 has made nearly all of the poor law legislation dating back to the eighteenth and nineteenth centuries unnecessary. The finance for providing the income and other support previously provided by the parish is today drawn either from central funds provided by central government or raised by local government from local taxation. The funding by local government of “poor-law type” assistance (for example, the provision of social services functions such as accommodation for elderly or disabled persons) derives not from parish rates but from the modern system of non-domestic rating and council tax established under the Local Government Finance Acts 1988 and 1992.

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<sup>8</sup> Rating and Valuation Act 1925, ss 1(2), 68(1). The 1925 Act abolished overseers (s 62(1)(2)), and their miscellaneous functions and powers were transferred to other authorities by the Overseers Order 1927, SR & O 1927 No 55.

<sup>9</sup> London Government Act 1899, s 11(1).

<sup>10</sup> City of London (Union of Parishes) Act 1907, s 11.

<sup>11</sup> The 1967 Act, s 117(1), Sch 14, Pt 1; General Rate Act 1967 (Commencement) Order 1967, SI 1967/499. The 1967 Act also repealed many other obsolete public general rating Acts. The 1597 Act was repealed by the Statute Law Revision Act 1863.

<sup>12</sup> Rating authorities were the borough councils, the district councils, the Common Council of the City of London, the Sub-Treasurer of the Inner Temple and the Under-Treasurer of the Middle Temple: the 1967 Act, s 1(1).

<sup>13</sup> The 1967 Act, s 2(3).

<sup>14</sup> The 1988 Act, ss 117(1), 149, Sch 13, Pt 1.

<i>Reference</i>	<i>Extent of repeal or revocation</i>
6 Ann c.46 (1707) (Plymouth Workhouse)	The whole Act.
32 Geo.2 c.59 (1758) (Plymouth: poor relief)	The whole Act.
26 Geo.3 c.19 (1786) (Plymouth: poor relief)	The whole Act.
53 Geo.3 c.lxxiii (1813) (Plymouth Workhouse)	The whole Act.
Plymouth Workhouse Charities Scheme Confirmation Act 1916 (6 & 7 Geo.5 c.lxxiii)	The whole Act.

#### *Plymouth Workhouse Acts*

1. This note proposes the formal repeal of five obsolete Acts relating to the workhouse at Plymouth. The following paragraphs describe these Acts.

##### *6 Ann c.46 (1707) (Plymouth Workhouse)*

2. According to its long title, the purpose of this 1707 Act was “*for erecting a Workhouse in the Town and Borough of Plymouth in the County of Devon and for setting the Poor on Work and maintaining them there*”.

3. The 1707 Act provided as follows:

- (a) establishment of a Corporation comprising the Mayor of Plymouth for the time being, six of the town’s magistrates, six members of the town’s Common Council, 20 inhabitants of the Parish of St Andrew and 18 inhabitants of the Parish of Charles (*section 1*)
- (b) arrangements for the elections of the Corporation members (*sections 2 and 3*)
- (c) the Corporation to be called “*Guardians of the Poor of the Town of Plymouth in the County of Devon*” (“the Guardians”) (*section 4*)
- (d) arrangements for the holding of the first elections to the Corporation in 1708; public notice of elections to be given in church (*sections 5 and 6*)
- (e) names of benefactors to be recorded (*section 7*)
- (f) election of officers and duration of term of office (*sections 8 to 10*)

- (g) appointment of schoolmaster and house officers; replacement of guardians (*sections 11 to 13*)
- (h) meetings of the Corporation, passing of regulations and setting up of committees (*sections 14 and 15*)
- (i) vesting of the hospital or workhouse in Plymouth known as “the Poores Portion” in the Corporation for the use and benefit of the poor; Corporation empowered to buy adjacent land and erect new buildings (*sections 16 and 17*)
- (j) vesting in the Corporation of the almshouses (previously owned by the Major and Commonalty) used for poor people (*section 18*)
- (k) arrangement for payment of moneys to the Corporation out of the trust estate of Elize Hele who died in 1632; indemnity to the payers of such moneys; provision for paying costs of enacting this Act (*sections 19 to 21*)
- (l) the Guardians to ascertain the sums needed to build one or more workhouses, hospitals or houses of correction in Plymouth; rates to be levied on the inhabitants to meet the necessary expenditure; penalties for non-payment of these rates; appeals against rating assessments (*sections 22 and 23*)
- (m) Corporation to provide for the maintenance of the poor in the town; the Guardians to provide materials to set the poor to work and to compel vagrants and beggars to live and work in the workhouse; provision for children over 15 to be apprentices; justices of the peace to have supervisory jurisdiction over such apprentices (*sections 24 to 26*)
- (n) provision for punishment of misbehaviour amongst workhouse inmates including conscription into the army or navy; constables to apprehend vagrants and deliver them to the workhouse (*sections 27 to 29*)<sup>15</sup>
- (o) Corporation to have power to agree arrangements with (a) parishes in Devon or Cornwall for setting poor people to work (b) charitable bodies for the maintenance and education of children; no settlement rights to be gained by the poor sent from other parishes (*sections 30 and 31*)
- (p) all charitable gifts previously given for the poor of the town to be paid to the Corporation (*section 32*)
- (q) Treasurer and other Corporation officials to account for moneys received by them (*section 33*)

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<sup>15</sup> Sections 27 to 29 were repealed by 53 Geo.3 c.lxxiii (1813): see below.

- (r) all penalties imposed by this Act to be enforceable by distraining upon the offender's goods (*section 34*)
- (s) all elections pursuant to this Act to be conducted by ballot (*section 35*)
- (t) miscellaneous provisions as to penalties, costs, citation and execution of this Act (*sections 36 to 39*).

4. In summary, the effect of the 1707 Act was to provide for the establishment of a workhouse in Plymouth for the benefit of the poor inhabitants in the parish of St Andrews and the parish of Charles. The 1707 Act also vested property in the Corporation including a number of almshouses and funds.

*32 Geo.2 c.59 (1758) (Plymouth: poor relief)*

5. The purpose of this 1758 Act was, according to its long title, to “*explain, amend, and render more effectual [the 1707 Act] ... and for obliging the Mayor and Commonalty of Plymouth to contribute towards the County Rates of Devon; and for applying for the Relief of the Poor in the said Workhouse, certain Surplus Monies which have formerly arisen by the Assessments for raising the Land Tax in the said Town*”.

6. The preamble to the 1758 Act explained that the income provided pursuant to the 1707 Act had proved insufficient to meet the needs of the poor, the numbers of which had greatly increased since 1707. Moreover the 1707 Act had given rise to a number of other problems which could be solved only by further legislation.

7. The 1758 Act provided as follows:

- (a) the Guardians of the Poor authorised to raise £2000 within the next three years to pay off their accrued debts, the money to be raised by levying a rate on the local inhabitants; the Guardians to meet annually for this purpose; appeals against rating assessments (*sections 1 to 4*)
- (b) the Guardians empowered to levy rates to raise an additional £1000 per annum to maintain the poor and make other payments (*section 5*)
- (c) arrangements to enable the Courts of the Corporation to meet monthly; penalty for churchwardens or overseers who fail to collect the rates (*sections 6 and 7*)
- (d) arrangement for vagrants to be despatched overseas from Plymouth (*section 8*)

- (e) Mayor and Commonalty of Plymouth to contribute £5 8s. 4d. towards the County Rates of Devon, these rates to be collected by the High Constable of the Hundred of Roborough and payable within 30 days of a demand; penalty for non-payment (*sections 9 to 11*)
- (f) Mayor, Recorder and justices of the peace of Plymouth empowered to make orders for the sending of rogues and vagrants away from the town and to recover their costs and expenses (subject to any limits on recovery of costs and expenses imposed by the County Justices (*sections 12 and 13*))
- (g) costs of obtaining this Act; 1707 Act to continue in force except as amended by this Act (*sections 14 and 15*)
- (h) all surplus rates moneys raised before 1757 to be paid to the treasurer of the Corporation workhouse on or before 29 September 1759 (*section 16*)
- (i) miscellaneous provisions as to limitation of actions, civil procedure, status and execution of Act (*section 17*).

*26 Geo.3 c.19 (1786) (Plymouth: poor relief)*

8. The purpose of this 1786 Act, according to its long title, was “*to amend and render more effectual [the 1707 and 1758 Acts] ... and for granting further Power to the Guardians of the Poor of the Town of Plymouth, in the County of Devon*”.

9. The preamble to the 1786 Act explained that the expense of maintaining the poor in the locality now greatly exceeded the income available, including the £1000 annual rates allowed under the 1758 Act. Moreover the Guardians of the Poor had been forced to borrow money to meet their liabilities.

10. The 1786 Act provided as follows:

- (a) increase to £1500 per annum in the sum that the Guardians could raise by rates to maintain the poor and pay ancillary debts (*section 1*)
- (b) if the £1500 proved to be insufficient in any year, the Guardians were authorised to apply to the justices of the peace for authority to levy an additional rate on the inhabitants (*section 2*)
- (c) any such application for an additional rate to be preceded by notice of the application being published after Sunday morning service in the local churches (*section 3*)
- (d) appeals against rating assessments to be made to the justices; raising money to pay costs of obtaining this Act (*sections 4 and 5*)

- (e) penalty for removing any poor person between parishes without obtaining an order of removal from the justices; appeals against such penalty (*sections 6 and 7*)
- (f) 1707 and 1758 Acts to continue in force except as amended by this Act; limitation of actions; civil procedure; costs; and status of Act (*sections 8 and 9*).

*53 Geo.3 c.lxxiii (1813) (Plymouth workhouse)*

11. The purpose of this 1813 Act was to amend the 1707, 1758 and 1786 Acts. The preamble to the 1813 Act explained that the expense of maintaining the poor in the locality continued to rise so that additional rates had to be levied regularly. Moreover the powers in the earlier Acts were insufficient to counter the tax-avoidance tactics adopted by the inhabitants, especially in the sub-dividing and sub-letting of premises.

12. The 1813 Act provided as follows:
- (a) increase to £6000 per annum in the sum that the Guardians could raise by rates to maintain the poor and pay ancillary debts (*section 1*)<sup>16</sup>
  - (b) if the £6000 proved to be insufficient in any year, the Guardians were authorised to apply to the justices of the peace for authority to levy an additional rate on the inhabitants; any such application to be published after Sunday morning service in the local churches (*sections 2 and 3*)<sup>17</sup>
  - (c) arrangements for meetings of the Corporation; quorum for meetings (*sections 4 and 5*)
  - (d) the Guardians empowered to appoint surveyor (to value local properties) and collectors (to collect rate moneys); duties of collectors (*sections 6 to 10*)
  - (e) landlords and owners to be liable to pay the rates in cases of low rents or short-term tenants; occupiers' goods liable to be distrained upon for non-payment of rates (*section 11*)
  - (f) provision for recovery of rates in cases of refusal to pay; warrants of distress; persons receiving rents deemed to be the owner; anti-avoidance provisions in cases where tenants leave before the date that the rates

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<sup>16</sup> This limit of £6000 per annum was repealed by Ministry of Health Provisional Orders Confirmation (No.2) Act 1924 (c.xiv), s 1, Sch, Plymouth (Poor Law) Order 1924, art 1.

<sup>17</sup> Sections 2 and 3 were repealed by Ministry of Health Provisional Orders Confirmation (No.2) Act 1924 (c.xiv), s 1, Sch, Plymouth (Poor Law) Order 1924, art 2.

become due; these new provisions to apply equally to rates arrears arising before the 1813 Act took effect (*sections 12 to 18*)

- (g) charges to be payable for the costs of distress action; collectors to produce monthly lists of defaulters; the Guardians to be authorised to correct errors in rates assessments; power for justices to remit or reduce rates payments in certain cases (including hardship); rates arrears to be a charge on the premises; rates to be collected by overseers if no collector has been appointed (*sections 19 to 24*)
- (h) Corporation empowered to bind any child aged 10 years or older to an apprenticeship; power for vagrants to be sent to the House of Correction within the workhouse; appointment of a master or keeper of that House of Correction; justices empowered to confine lunatics in the workhouse or House of Correction (*sections 25 to 28*)
- (i) repeal of provision in the 1707 Act<sup>18</sup> concerning punishment for unruly behaviour in the workhouse or House of Correction (and for despatch of beggars and vagrants to the workhouse); such provision to be substituted by new arrangements whereby offenders could be sent to the House of Correction or sent before the justices (*sections 29 and 30*)
- (j) new form of conviction for offences under this or the earlier three Acts; proceedings not to be quashed for want of form; justices empowered to visit House of Correction; removal of paupers from Plymouth to be effected by a constable; justices empowered to take action following complaint by a Governor of the Corporation; indemnity for the Guardians in certain cases (*sections 31 to 36*)
- (k) financial provisions for depositing moneys for the purchase of land in cases where the purchaser is under a disability (*sections 37 to 40*)
- (l) ratepayer inhabitants not barred from giving evidence in proceedings; persons levying distress not to be deemed trespassers for technical irregularities; appeals; limitation of actions (*sections 41 to 46*).

#### *Plymouth Workhouse Charities Scheme Confirmation Act 1916*

13. The purpose of this 1916 Act, according to its long title, was “*to confirm a Scheme of the Charity Commissioners for the application or management of the Charities called or known as the Workhouse Charities in the County Borough of Plymouth in the County of Devon*”.

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<sup>18</sup> The 1707 Act, ss 27 - 29.



14. The preamble to the 1916 Act recorded that the Charity Commissioners, in their 1914 Annual Report,<sup>19</sup> had reported that they had approved a new scheme for the management of the workhouse charities in Plymouth. The report explained that these charities derived from the property vested in the Guardians by the 1707 Act, and that the current trustees had applied to the Charity Commissioners for authority to alter the trusts upon which the property and accumulated income was held. The scheme prepared by the Charity Commissioners to give effect to these alterations was set out in the Schedule to the 1916 Act. The Guardians continued as trustees of the charities.

#### *Subsequent events*

15. Subsequent schemes made by the Charity Commissioners in relation to these Plymouth workhouse charities have effectively superseded the five Acts outlined in this note.

16. By a scheme sealed on 28 March 1930, the Charity Commissioners approved a new body of trustees to administer the Plymouth workhouse charities and other Plymouth charities.<sup>20</sup>

17. By a scheme sealed on 10 February 1976, the Charity Commissioners approved new arrangements whereby the Plymouth workhouse charities became known as the Plymouth Advancement in Life and Relief in Need Charity. The objects of the charities were also changed.

18. Finally a scheme was sealed on 11 June 1999 establishing a single new charity, the Plymouth Charity Trust, which replaced and superseded the trusts of the 1976 scheme including those of the former Plymouth workhouse charities. The effect of this was to cause the Plymouth workhouse charities, as governed by the 1916 Act, to cease to exist. In consequence the Plymouth Advancement in Life and Relief in Need Charity was removed from the Central Register of Charities on 17 April 2000.

19. The establishment of the new charitable trust in 1999 in substitution for the old Plymouth workhouse charities and their assets means that the Acts of 1707,

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<sup>19</sup> Sixty-Second Report of the Charity Commissioners for England and Wales, Cd 7835.

<sup>20</sup> This change was prompted by the Local Government Act 1929, which came into force on 1 April 1930 and abolished the existing parish-run poor law system, along with poor law unions and their boards of guardians. Section 19 of the 1929 Act contained special provision in cases where a board of guardians acting under a local Act held property for charitable purposes.

1758, 1786, 1813 and 1916 are now obsolete. Their repeal is proposed on that basis.

*Extent*

20. The provisions proposed for repeal applied only in Plymouth, Devon.

*Consultation*

21. The Department for Communities and Local Government, Plymouth City Council, Plymouth Charity Trust, the Charity Commission and the Local Government Association have been consulted about these repeal proposals.

(32/195/271) **LAW/005/008/06**  
26 June 2007

<i>Reference</i>	<i>Extent of repeal or revocation</i>
31 Geo.3 c.87 (1791) (Sunderland: poor relief)	The whole Act.
49 Geo.3 c.xxii (1809) (Sunderland: Poor Rates)	The whole Act.

1. This note proposes the repeal of two obsolete Acts that were passed to raise money for the poor of Sunderland. The money was raised by the levying of rates and duties on cargo ships using the port of Sunderland. The principal cargo at that time would have been coal, which was exported to London and the east coast.<sup>21</sup> These Acts have never been formally repealed.

*31 Geo.3 c.87 (1791) (Sunderland: poor relief)*

2. According to its long title, the 1791 Act was passed “for the better Maintenance and Support of the Poor of the Parish of Sunderland near the Sea, in the County Palatine of Durham”.

3. The preamble to the 1791 Act recorded that the parish of Sunderland near the Sea was “of small extent, but very populous” with an ever-growing population so that the usual rates charged upon the parish inhabitants had become wholly inadequate to support the poor.

4. The 1791 Act provided as follows:

- (a) appointment of Commissioners to put the Act into execution; power to appoint new Commissioners; qualification of, and restrictions upon, Commissioners (*sections 1 to 6*)
- (b) meetings of Commissioners (the first being on 5 July 1791 at the George Inn in Sunderland); appointment of officers including clerks, treasurers and collectors; collectors to give security; restrictions on voting rights of Commissioners (*sections 7 to 11*)
- (c) moneys received and paid by Commissioners, and a note of their proceedings, to be recorded in writing; Commissioners to meet twice yearly to audit their accounts (*sections 12 and 13*)

<sup>21</sup> Sunderland is situated on the north-east coast of England and its history as a port can be traced to Roman times. The town was awarded City status in 1992. The port of Sunderland has been operated by the City Council since 1972.

- (d) Commissioners empowered to impose duties on ships registered at the port of Sunderland and carrying cargoes of coal, lime or limestone (*section 14*)
- (e) Commissioners to pay all sums collected under the Act to the churchwardens and overseers of the parish of Sunderland, such moneys to be used for the relief and maintenance of the poor of the parish; expenses of getting the Act passed to be deducted from the first receipts (*sections 15 and 16*)
- (f) any person who was legally settled in the townships of Bishopwearmouth, Bishopwearmouth Panns, Monkwearmouth or Monkwearmouth Shore by virtue of serving apprenticeship as a ship's carpenter who later went to sea as a ship's carpenter, sailor or in any other capacity for a period of 3 years was treated as legally settled in the parish of Sunderland (*section 17*)
- (g) this Act not to affect any existing court decision; no ship to be given clearance pending payment of all rates and duties; power to distrain for unpaid rates and duties; collectors to keep proper accounts (*sections 18 to 21*)
- (h) Commissioners to meet annually to fix the rates and duties to be levied for the following year (*section 22*)
- (i) enforcement; distress; appeals; limitation of actions; inhabitants competent to be witnesses; status of Act (*sections 23 to 28*).

*49 Geo.3 c.xxii (1809) (Sunderland Poor Rates)*

5. According to its long title, the purpose of this 1809 Act was:  
for explaining and amending an Act passed in ... [1791] for the better Maintenance and Support of the Poor of the Parish of Sunderland near the Sea, in the County Palatine of Durham; and for increasing the Rates therein directed to be imposed.
6. The preamble to the 1809 Act recorded that, although great progress had been made in the execution of the 1791 Act, the rates and duties imposed by that Act had been found to be insufficient for the purpose. Moreover other provisions of the 1791 Act needed amendment.
7. The 1809 Act provided as follows:
  - (a) appointment of Commissioners to execute the 1791 Act and the present Act; power to elect and appoint new Commissioners; Commissioners' oaths; saving for the validity of acts of Commissioner prior to a

conviction; meetings of Commissioners (the first being on 1 August 1809 at the George Inn in Sunderland) (*sections 1 to 6*)

- (b) increases in the rates and duties on ships using the port of Sunderland; Commissioners to make quarterly assessments on every ship liable for the payment of rates and duties; powers to reduce or increase these rates; no ship to be given clearance pending payment of all rates and duties; power to levy distress upon the goods of ship-owners in the event of non-payment of rates and duties (*sections 7 to 12*)
- (c) all moneys collected under this Act to be paid to the churchwardens and overseers of the poor; churchwardens and overseers to give receipts and keep proper accounts and deliver annual account of moneys received (penalty for failure to deliver such account) (*sections 13 to 17*)
- (d) restriction of right of settlement given to carpenters by section 17 of the 1791 Act (*section 18*)
- (e) powers of the 1791 Act to apply to the present Act; expenses of the enactment of the present Act; distress not unlawful on grounds of irregularity; appeals; limitation of actions; inhabitants competent to be witnesses; status of Act (*sections 19 to 25*)

8. Although neither the 1791 nor the 1809 Acts have ever been formally repealed, they have long since ceased to be used to support the poor of Sunderland. Both Acts are therefore obsolete and may be repealed on that basis.

#### *Extent*

9. The provisions proposed for repeal applied only in the area that is now the City of Sunderland.

#### *Consultation*

10. HM Treasury, HM Revenue and Customs, the Department for Communities and Local Government, Sunderland City Council, Sunderland Local Studies Centre, the Port of Sunderland and the Local Government Association have been consulted about these repeal proposals.

(32/195/271) **LAW/005/008/06**  
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50 Geo.3 c.i (1810) (Cumberland County Rate)	The whole Act.
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*50 Geo.3 c.i (1810) (Cumberland County Rate)*

1. This note proposes the repeal of an obsolete 1810 Act relating to local rates payable in Cumberland.<sup>22</sup> The Act dates back to an age when local taxes were raised or ordered by justices of the peace for a county (“the county justices”). See the attached *Annex* for background information.

2. According to its long title, the purpose of this 1810 Act was “for making a fair and equal County Rate for the County of Cumberland.”

3. The preamble to the 1810 Act records that the existing county rate operated unfairly, with the result that “payment thereof falls upon the occupiers of messuages, lands, tenements, and hereditaments within the said county, in very unequal proportions”. Accordingly the existing powers of the Cumberland county justices needed amending.

4. The 1810 Act provided as follows:

- (a) the county justices authorised to rate all property in the county at a maximum annual rate of eight pence in the pound and to levy the rate accordingly; the local justices in each area to meet together with the overseers of the poor for each area, the latter to produce details of the rates to be levied and the persons liable to pay; penalty on overseers who failed to comply; county justices authorised to call for accounts (*sections 1 to 3*)
- (b) the county justices authorised, upon receiving assessments of rates in each locality, to make rates and assessments throughout the county; overseers ordered to collect the rates and pay them to the treasurer, the rate being equal as between all ratepayers in each parish (*section 4*)
- (c) powers to levy distress in the event of non-payment of rates; power of county justices in areas where there are no overseers; appeals against over-rating; expenses of appeals (*sections 5 to 9*)

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<sup>22</sup> Cumberland was abolished as a county pursuant to the Local Government Act 1972 and became part of the new county of Cumbria.

- (d) powers of earlier Acts to be applied to present Act; expenses of the enactment of the present Act (*sections 10 and 11*)
- (e) power for county justices to borrow against the security of the rates; priority and discharge of mortgages; payment of interest (*sections 12 to 15*)
- (f) payment of allowances and compensation to constables; plaintiffs to give notice of any proceedings arising under the present Act; limitation of actions; status of Act (*sections 16 to 19*).

5. The 1810 Act has long been obsolete. As indicated in the *Annex*, the rate-levying functions of the county justices were abolished by the Local Government Act 1888 upon the establishment of the new system of county councils. Local taxes in England today are raised not by county councils but by district or London borough councils under powers provided by the Local Government Finance Acts 1988 and 1992. The powers provided by the 1810 Act are accordingly unnecessary and the Act may be repealed on that basis.

#### *Extent*

6. The 1810 Act applied only to Cumberland (*now Cumbria*).

#### *Consultation*

7. HM Treasury, the Department for Communities and Local Government, Cumbria County Council and the Local Government Association have been consulted about these repeal proposals.

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## ANNEX

1. Before the establishment of county councils by the Local Government Act 1888,<sup>23</sup> many administrative functions were vested in the justices of the county in quarter sessions (“the county justices”).<sup>24</sup> The 1888 Act transferred most of these administrative functions to the county councils, including the making, assessing and levying of all county and other rates, and the making of orders for the payment of sums out of any rate or county stock or fund.<sup>25</sup>
2. So far as the poor law was concerned, the parish rather than the county was the administrative unit responsible for providing poor relief. Parish overseers collected poor-rates from the inhabitants of a parish and then allocated relief to the poor of that parish. Eventually, overseers were abolished in 1927 and their functions were transferred to rating authorities.<sup>26</sup> Thereafter the poor-rate became part of the consolidated general rate for each area.
3. The modern rating system is provided by the Local Government Finance Acts 1988 and 1992. Part 3 of the 1988 Act provided for non-domestic rating whilst the 1992 Act established the council tax. So far as England is concerned, these taxes are levied not by county councils but principally by district councils or London borough councils.<sup>27</sup>

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<sup>23</sup> The 1888 Act, s 1.

<sup>24</sup> All justices of the peace acted under a commission of the peace issued by the Crown for any county. Quarter sessions were the quarterly meetings of the whole body of the justices of the peace for a county for the transaction of business. The justices were presided over by a chairman who, if legally qualified, would be a High Court or county court judge or a recorder. Quarter sessions were abolished by the Courts Act 1971 which replaced them (and the assizes) with the modern Crown Court system.

<sup>25</sup> The 1888 Act, s 3. Other functions transferred to county councils were powers to repair and rebuild assize courts and judges’ lodgings.

<sup>26</sup> Rating and Valuation Act 1925, ss 1(2), 62(1)(2) and 68(1); Overseers Order 1927, SR&O 1927 No 55.

<sup>27</sup> Local Government Finance Act 1992, s 1. County councils are precepting authorities i.e. they issue precepts or demands for the levying of taxes from district councils or London borough councils and have no power to levy any local tax directly.



<i>Reference</i>	<i>Extent of repeal or revocation</i>
54 Geo.3 c.ciii (1814) (Buckinghamshire County Rate)	The whole Act.
Bucks County Rate Amendment Act 1860 (23 & 24 Vict. c.lxxxvi)	The whole Act.

### *Bucks County Rate Acts*<sup>28</sup>

1. This note proposes the repeal of two obsolete 19th century Acts relating to local taxes payable in Buckinghamshire. The Acts date back to an age when local taxes were raised or ordered by justices of the peace for a county (“the county justices”). See the attached Annex for background information.

### *54 Geo.3 c.ciii (1814) (Buckinghamshire County Rate)*

2. According to its long title, the purpose of this 1814 Act was “for making a fair and equal County Rate for the County of Buckingham”.<sup>29</sup>

3. The preamble to the 1814 Act records that the assessments by which the existing county rate were collected had “become very disproportionate and unequal” and that the powers given to the county justices to make a fair and equal county rate needed amending.

4. The 1814 Act provided as follows:-

- (a) the county justices were required to make a county rate for every parish, town or other place in the county according to the annual rent or value of the property in each such place; written return to be made of the annual rent or value of all property in each such place; future returns to be made by the churchwardens and overseers of each parish (*sections 1 to 3*)
- (b) the county justices were authorised to assess and tax every parish, town or other place in the county rateably and in due proportion (not exceeding one penny in the pound) according to the value of all property in each place (*section 4*)

<sup>28</sup> The two Acts described in this note may together be cited as the Bucks County Rate Acts: Bucks County Rate Amendment Act 1860, s 6.

<sup>29</sup> The 1814 Act has already been repealed so far as it applies to the county of Berkshire: Berkshire Act 1986 (c.ii), s 78(1), Sch 3, Pt 1. The county of Berkshire was constituted, by virtue of the Local Government Act 1972, so as to include areas in the administrative county of Buckingham (i.e. the borough of Slough, the urban district of Eton and part of the rural district of Eton): the 1986 Act, preamble.

- (c) penalties for failure to carry out duties required by this Act (*sections 5 and 6*)
- (d) default powers for county justices to act; power to levy rates where there existed no machinery for collecting a poor rate (*sections 7 to 9*)
- (e) appeals; powers of earlier Acts to apply to this Act; Act not to extend to the boroughs of Buckingham and Chepping Wycombe; accounts; expenses of the enactment of the present Act; limitation of actions; status of Act (*sections 10 to 18*).

*Bucks County Rate Amendment Act 1860 (23 & 24 Vict. c.lxxxvi)*

5. The purpose of this 1860 Act was to amend the 1814 Act in the light of doubts that had arisen as to certain powers contained in the 1814 Act as a result of an Act of 1844.<sup>30</sup>

6. The 1860 Act provided as follows:
- (a) authorised the county justices to direct that any sum levied by way of county rates on any parish, town or other place should be payable not by precept or warrant issued under the Act of 1844 but by a separate warrant or precept issued by the justices to the overseers or other officers in any such place (*section 1*)
  - (b) penalty in event of overseers or other officers failing to comply with their duties under section 1; power for overseers and other officers to raise the necessary sums by means of a rate made upon all the occupiers of land in the parish (*sections 2 and 3*)
  - (c) appeals, expenses of enactment; citation (*sections 4, 5 and 6*)

7. The 1814 and 1860 Acts have long been obsolete. As indicated in the *Annex*, the rate-levying functions of the county justices were abolished by the Local Government Act 1888 upon the establishment of the new system of county councils. Local taxes in England today are raised not by county councils but by district or London borough councils under powers provided by the Local Government Finance Acts 1988 and 1992. The powers provided by these two 19<sup>th</sup> century Acts are accordingly unnecessary and they may both be repealed on that basis.

*Extent*

8. The provisions proposed for repeal applied only to Buckinghamshire.

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<sup>30</sup> 7 & 8 Vict. c.33, (County Rates Act 1844).

*Consultation*

9. HM Treasury, the Department for Communities and Local Government, Buckinghamshire County Council and the Local Government Association have been consulted about these repeal proposals.

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## ANNEX

1. Before the establishment of county councils by the Local Government Act 1888,<sup>31</sup> many administrative functions were vested in the justices of the county in quarter sessions (“the county justices”).<sup>32</sup> The 1888 Act transferred most of these administrative functions to the county councils, including the making, assessing and levying of all county and other rates, and the making of orders for the payment of sums out of any rate or county stock or fund.<sup>33</sup>
2. So far as the poor law was concerned, the parish rather than the county was the administrative unit responsible for providing poor relief. Parish overseers collected poor-rates from the inhabitants of a parish and then allocated relief to the poor of that parish. Eventually, overseers were abolished in 1927 and their functions were transferred to rating authorities.<sup>34</sup> Thereafter the poor-rate became part of the consolidated general rate for each area.
3. The modern rating system is provided by the Local Government Finance Acts 1988 and 1992. Part 3 of the 1988 Act provided for non-domestic rating whilst the 1992 Act established the council tax. So far as England is concerned, these taxes are levied not by county councils but principally by district councils or London borough councils.<sup>35</sup>

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<sup>31</sup> The 1888 Act, s 1.

<sup>32</sup> All justices of the peace acted under a commission of the peace issued by the Crown for any county. Quarter sessions were the quarterly meetings of the whole body of the justices of the peace for a county for the transaction of business. The justices were presided over by a chairman who, if legally qualified, would be a High Court or county court judge or a recorder. Quarter sessions were abolished by the Courts Act 1971 which replaced them (and the assizes) with the modern Crown Court system.

<sup>33</sup> The 1888 Act, s 3. Other functions transferred to county councils were powers to repair and rebuild assize courts and judges’ lodgings.

<sup>34</sup> Rating and Valuation Act 1925, ss 1(2), 62(1)(2) and 68(1); Overseers Order 1927, SR&O 1927 No 55.

<sup>35</sup> Local Government Finance Act 1992, s 1. County councils are precepting authorities i.e. they issue precepts or demands for the levying of taxes from district councils or London borough councils and have no power to levy any local tax directly.

<i>Reference</i>	<i>Extent of repeal or revocation</i>
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3 Geo.4 c.cvii (1822) (Middlesex County Rates)	The whole Act.
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*3 Geo.4 c.cvii (1822) (Middlesex County Rates)*

1. This note proposes the repeal of an obsolete 1822 Act relating to local taxes payable in Middlesex. The Act dates back to an age when local taxes were raised or ordered by justices of the peace for a county (“the county justices”). See the attached *Annex* for background information. The 1822 Act has already been partly repealed by an Act of 1831 (see below).

2. According to its long title, the purpose of the 1822 Act was “for regulating the Office of Treasurer, and altering and amending the Acts now in force for assessing, collecting, and levying of County Rates, so far as the same relate to the County of Middlesex”.<sup>36</sup>

3. The preamble to the 1822 Act records that:

- (a) abuses and irregularities had occurred in the execution of the office of treasurer for the county of Middlesex, and
- (b) further provision was needed concerning the assessing, collecting and levying of the county rate.

4. The 1822 Act provided as follows:

- (a) no justice of the peace for the county was to be elected as county treasurer; treasurer to give security in the form of bonds; penalty for acting as treasurer without giving such security (*sections 1 to 5*)
- (b) treasurer to deliver accounts at every quarter sessions and to transmit accounts, when approved, to parish officers; removal of treasurer from office upon default (*sections 6 to 8*)
- (c) county justices authorised to make a county rate; provision in cases where rate receipts not fully utilised; county justices authorised to make new rate in case of death, bankruptcy or insolvency of treasurer; validation of the county rate made in January 1822 (*sections 9 to 13*)

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<sup>36</sup> The county of Middlesex no longer exists as an administrative area. It was abolished as an administrative county in 1965 (pursuant to the London Government Act 1963) when the new county of Greater London was formed from the counties of London and Middlesex and parts of the counties of Essex, Hertfordshire, Kent and Surrey.

- (d) churchwardens and overseers in each parish authorised to arrange the inspection of the treasurer's accounts, demand copies of rates and accounts and appeal against rates levied (*sections 14 to 16*)
- (e) rate not to be quashed for want of form; expense of appeals and of obtaining the present Act; status of Act (*sections 17 to 20*).

5. The 1822 Act has long been obsolete. As indicated in the *Annex*, the rate-levying functions of the county justices were abolished by the Local Government Act 1888 upon the establishment of the new system of county councils. Local taxes in England today are raised not by county councils but by district or London borough councils under powers provided by the Local Government Finance Acts 1988 and 1992. The provisions in the 1822 Act relating to the office of treasurer were ancillary to the county rate provisions. Accordingly the powers provided by the 1822 Act are unnecessary and the Act may be repealed on that basis. Indeed the 1822 Act has already been repealed so far as it authorised payment of county rates to office-holders known as High Constables.<sup>37</sup>

#### *Extent*

6. The 1822 Act applied only to the county of Middlesex.

#### *Consultation*

7. HM Treasury, the Department for Communities and Local Government, the Greater London Authority (as successor to Middlesex County Council) and the Local Government Association have been consulted about these repeal proposals.

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<sup>37</sup> (1831) 1 Will.4 c.xlviii (Middlesex County Rates), s 1. The 1831 Act also repealed a number of other enactments so far as they related to the county rate functions of High Constables.

## ANNEX

1. Before the establishment of county councils by the Local Government Act 1888,<sup>38</sup> many administrative functions were vested in the justices of the county in quarter sessions (“the county justices”).<sup>39</sup> The 1888 Act transferred most of these administrative functions to the county councils, including the making, assessing and levying of all county and other rates, and the making of orders for the payment of sums out of any rate or county stock or fund.<sup>40</sup>
2. So far as the poor law was concerned, the parish rather than the county was the administrative unit responsible for providing poor relief. Parish overseers collected poor-rates from the inhabitants of a parish and then allocated relief to the poor of that parish. Eventually, overseers were abolished in 1927 and their functions were transferred to rating authorities.<sup>41</sup> Thereafter the poor-rate became part of the consolidated general rate for each area.
3. The modern rating system is provided by the Local Government Finance Acts 1988 and 1992. Part 3 of the 1988 Act provided for non-domestic rating whilst the 1992 Act established the council tax. So far as England is concerned, these taxes are levied not by county councils but principally by district councils or London borough councils.<sup>42</sup>

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<sup>38</sup> The 1888 Act, s 1.

<sup>39</sup> All justices of the peace acted under a commission of the peace issued by the Crown for any county. Quarter sessions were the quarterly meetings of the whole body of the justices of the peace for a county for the transaction of business. The justices were presided over by a chairman who, if legally qualified, would be a High Court or county court judge or a recorder. Quarter sessions were abolished by the Courts Act 1971 which replaced them (and the assizes) with the modern Crown Court system.

<sup>40</sup> The 1888 Act, s 3. Other functions transferred to county councils were powers to repair and rebuild assize courts and judges' lodgings.

<sup>41</sup> Rating and Valuation Act 1925, ss 1(2), 62(1)(2) and 68(1); Overseers Order 1927, SR&O 1927 No 55.

<sup>42</sup> Local Government Finance Act 1992, s 1. County councils are precepting authorities i.e. they issue precepts or demands for the levying of taxes from district councils or London borough councils and have no power to levy any local tax directly.

<i>Reference</i>	<i>Extent of repeal or revocation</i>
6 Geo.4 c.lxxvi (1825) (Croydon Rates)	The whole Act.

*6 Geo.4 c.lxxvi (1825) (Croydon Rates)*

1. This note proposes the repeal of an obsolete 1825 Act relating to the collecting of rates for the poor living in Croydon, Surrey. The Act has already been partly repealed by the Croydon Corporation Act 1900. See the accompanying *background note* on rates and the poor law.

2. According to its long title, the 1825 Act was passed “for better assessing and collecting the Poor and other Parochial Rates in the Parish of Croydon in the County of Surrey”.<sup>43</sup>

3. The preamble to the 1825 Act recorded that the poor living in Croydon “are numerous, and supported at a great Expence”. It also recorded that the existing laws for collecting the parish rates were inconvenient, ineffectual and easily evaded. Accordingly, the purpose of the 1825 Act was to tighten up the existing machinery for collecting the rates.

4. The 1825 Act provided as follows:

- (a) landlords to be responsible for paying the parish rates in all cases where their property comprised small houses, houses let to weekly or monthly tenants, separate apartments or furnished premises; landlords allowed to apply for the rates to be discounted (*section 1*)
- (b) any landlord, owner or occupier liable to pay parish rates who failed to do so could be summoned to appear before the county justices upon pain of having their goods distrained upon; committal to prison if goods were insufficient or were removed fraudulently; tenants and other occupiers were liable to pay any parish rates not paid by the landlord (up to the amount of the rent due) (*sections 2 to 4*)
- (c) anyone receiving rents was deemed to be the owner of the relevant premises; Act not to affect any existing agreement between landlord and tenant; prescribed form of warrant of distress; power for county justices to rectify errors in rating assessments; appeals from rates (*sections 5 to 9*)

<sup>43</sup> Now the London Borough of Croydon.



- (d) authority for the inhabitants of the parish to appoint one or more persons to be collectors of the parish rates; security to be required of collectors; collectors to keep accounts and hand over rate receipts; penalties for collectors failing in their duties (*sections 10 to 12*)
- (e) remedy of distress not to be unlawful because of irregularity; inhabitants competent to be witnesses in proceedings; appeals; county justices authorised to amend rates; certiorari not to apply to proceedings under this Act; limitation of actions; expenses of enactment; status of Act (*sections 13 to 20*).

5. Although the provisions of the 1825 Act about the appointment of collectors of the parish rates and the taking of security from such collectors has long since been repealed,<sup>44</sup> the rest of the Act remains on the statute book. The system of parish-based poor relief supported by the 1825 Act has, however, been obsolete for many years. The functions of making, levying and collecting of parish poor rates outside London were transferred from the parish overseers to rating authorities in 1927.<sup>45</sup> Thereafter the poor-rate became part of the consolidated general rate for each area. Today the arrangements for making, levying and collection of local taxation are provided by the Local Government Finance Acts 1988 and 1992. Part 3 of the 1988 Act relates to non-domestic rating whilst the 1992 Act provides for the council tax. Accordingly the remaining provisions of the 1825 Act have been superseded and may be repealed on that basis.

#### *Extent*

6. The 1825 Act applied only in an area that is now within the London Borough of Croydon.

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<sup>44</sup> Croydon Corporation Act 1900 (63 & 64 Vict. c.ccxix), s 111(3).

<sup>45</sup> Rating and Valuation Act 1925, ss 1(2), 68(1). The parish-run poor law system was abolished by the Local Government Act 1929.

*Consultation*

7. HM Treasury, the Department for Communities and Local Government, the London Borough of Croydon, Surrey County Council and the Local Government Association have been consulted about these repeal proposals.

(32/195/271) **LAW/005/008/06**  
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9 Geo.4 c.i (1828) (Merton Rates)	The whole Act.
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*9 Geo.4 c.i (1828) (Merton Rates)*

1. This note proposes the repeal of an obsolete 1828 Act relating to the collecting of rates for the poor living in Merton, Surrey.<sup>46</sup> See the accompanying *background note* on rates and the poor law.

2. According to its long title, the 1828 Act was passed “for better assessing and collecting the Poor and other Rates in the Parish of Saint Mary Martin otherwise Merton, in the County of Surrey”.

3. The preamble to the 1828 Act recorded that the poor living in Merton “are numerous, and supported at a great Expence”. It also recorded that the existing laws for collecting the parish rates were inconvenient, ineffectual and easily evaded. Accordingly, the purpose of the 1828 Act was to tighten up the existing machinery for collecting the rates.

4. The 1828 Act provided as follows:

- (a) landlords to be responsible for paying the parish rates in all cases where their property comprised small houses, houses let to weekly or monthly tenants, separate apartments or furnished premises; landlords allowed to apply for the rates to be discounted (*section 1*)
- (b) anyone receiving rents was deemed to be the owner of the relevant premises (*section 2*)
- (c) authority for the inhabitants of the parish to appoint one or more persons to be collectors of the parish rates; security to be required of collectors; removal of collectors; collectors to keep accounts and hand over rate receipts; penalties for collectors failing in their duties (*sections 3 to 6*)
- (d) churchwardens and overseers authorised to borrow money by means of annuities, bonds or mortgages on the security of the poor rate; transfer of annuities, bonds and mortgages (*sections 7 to 12*)
- (e) any landlord, owner or occupier liable to pay parish rates who failed to do so could be summoned to appear before the county justices upon pain of

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<sup>46</sup> Now the London Borough of Merton.

having their goods distrained upon; committal to prison if goods were insufficient or were removed fraudulently; tenants and other occupiers were liable to pay any parish rates not paid by the landlord (up to the amount of the rent due) (*sections 13 to 15*)

- (f) prescribed form of warrant of distress; power for county justices to amend rates; form of conviction; appeals from rates (*sections 16 to 19*)
- (g) remedy of distress not to be unlawful because of irregularity; inhabitants competent to be witnesses in proceedings; certiorari not to apply to proceedings under this Act; limitation of actions; expenses of enactment; status of Act (*sections 20 to 25*).

5. Although the system of parish-based poor relief supported by the 1828 Act has been obsolete for many years, the 1828 Act remains on the statute book to this day. The functions of making, levying and collecting of parish poor rates outside London were transferred from the parish overseers to rating authorities in 1927.<sup>47</sup> Thereafter the poor-rate became part of the consolidated general rate for each area. Today the arrangements for making, levying and collection of local taxation are provided by the Local Government Finance Acts 1988 and 1992. Part 3 of the 1988 Act relates to non-domestic rating whilst the 1992 Act provides for the council tax. Accordingly the 1828 Act has been superseded and may be repealed on that basis.

#### *Extent*

6. The 1828 Act applied only in an area that is now within the London Borough of Merton.

#### *Consultation*

7. HM Treasury, the Department for Communities and Local Government, the London Borough of Merton, Surrey County Council and the Local Government Association have been consulted about these repeal proposals.

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<sup>47</sup> Rating and Valuation Act 1925, ss 1(2), 68(1). The parish-run poor law system was abolished by the Local Government Act 1929.

<i>Reference</i>	<i>Extent of repeal or revocation</i>
9 Geo.4 c.ii (1828) (St Mary Wimbledon Rates)	The whole Act.

*9 Geo.4 c.ii (1828) (St Mary Wimbledon Rates)*

1. This note proposes the repeal of an obsolete 1828 Act relating to the collecting of rates for the poor living in the parish of St Mary Wimbledon in the County of Surrey.<sup>48</sup> See the accompanying *background note* on rates and the poor law.

2. According to its long title, the 1828 Act was passed “for better assessing and collecting the Poor and other Rates in the Parish of Saint Mary Wimbledon in the County of Surrey”.

3. The preamble to the 1828 Act recorded that the poor living in the parish of St Mary Wimbledon “are numerous, and supported at a great Expence”. It also recorded that the existing laws for collecting the parish rates were inconvenient, ineffectual and easily evaded. Accordingly, the purpose of the 1828 Act was to tighten up the existing machinery for collecting the rates.

4. The 1828 Act provided as follows:
- (a) landlords to be responsible for paying the parish rates in all cases where their property comprised small houses, houses let to weekly or monthly tenants, separate apartments or furnished premises; landlords allowed to apply for the rates to be discounted (*section 1*)
  - (b) churchwardens and overseers authorised to appoint a surveyor to estimate the annual value of all property in the parish (*section 2*)
  - (c) any landlord, owner or occupier liable to pay parish rates who failed to do so could be summoned to appear before the county justices upon pain of having their goods distrained upon; committal to prison if goods were insufficient or were removed fraudulently; tenants and other occupiers were liable to pay any parish rates not paid by the landlord (up to the amount of the rent due) (*sections 3 to 5*)
  - (d) anyone receiving rents was deemed to be the owner of the relevant premises; Act not to affect any existing agreement between landlord and

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<sup>48</sup> Now the London Borough of Merton.

- tenant; prescribed form of warrant of distress; power for county justices to rectify errors in rating assessments; appeals from rates (*sections 6 to 10*)
- (e) authority for the inhabitants of the parish to appoint one or more persons to be collectors of the parish rates; security to be required of collectors; collectors to keep accounts and hand over rate receipts; penalties for collectors failing in their duties (*sections 11 to 13*)
- (f) remedy of distress not to be unlawful because of irregularity; inhabitants competent to be witnesses in proceedings; appeals; county justices authorised to amend rates; form of conviction; certiorari not to apply to proceedings under this Act; limitation of actions; expenses of enactment; status of Act (*sections 14 to 22*).

5. Although the system of parish-based poor relief supported by the 1828 Act has been obsolete for many years, the 1828 Act remains on the statute book to this day. The functions of making, levying and collecting of parish poor rates outside London were transferred from the parish overseers to rating authorities in 1927.<sup>49</sup> Thereafter the poor-rate became part of the consolidated general rate for each area. Today the arrangements for making, levying and collection of local taxation are provided by the Local Government Finance Acts 1988 and 1992. Part 3 of the 1988 Act relates to non-domestic rating whilst the 1992 Act provides for the council tax. Accordingly the 1828 Act has been superseded and may be repealed on that basis.

#### *Extent*

6. The 1828 Act applied only in an area that is now within the London Borough of Merton.

#### *Consultation*

7. HM Treasury, the Department for Communities and Local Government, the London Borough of Merton, Surrey County Council and the Local Government Association have been consulted about these repeal proposals.

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<sup>49</sup> Rating and Valuation Act 1925, ss 1(2), 68(1). The parish-run poor law system was abolished by the Local Government Act 1929.

<i>Reference</i>	<i>Extent of repeal or revocation</i>
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4 & 5 Will.4 c.v (1834) (Sculcoates Rates)	The whole Act.
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*4 & 5 Will.4 c.v (1834) (Sculcoates Rates)*

1. This note proposes the repeal of an obsolete 1834 Act relating to the collecting of rates for the poor living in the parish of Sculcoates in the East Riding of Yorkshire.<sup>50</sup> See the accompanying *background note* on rates and the poor law.

2. According to its long title, the 1834 Act was passed “for better assessing the Poor and other rates on small Tenements within the Parish of Sculcoates in the East Riding of the County of York”.

3. The 1834 Act provided as follows:

- (a) all owners of buildings within the parish of which the annual rent or value is less than £10 or which are let to weekly or monthly tenants or which are let in separate apartments are to be liable to pay the poor and other rates of the parish in respect of those buildings, instead of the actual occupiers of them (*section 1*)
- (b) owners could be rated even if their names were not known to the parish churchwardens and overseers; anyone receiving rents was deemed to be the owner of the relevant premises; power for churchwardens and overseers to agree with the owner for a discounted payment (*sections 2 to 4*)
- (c) action for debt for non-payment of rates in cases where the owner was not a resident householder within the parish; tenants and other occupiers were liable to pay any parish rates not paid by the owner (up to the amount of the rent due) upon pain of having their goods distrained against; transitional provision to enable landlords to recoup rates from tenants; occupiers compellable to disclose name of any owner (*sections 5 to 9*)
- (d) authority for the inhabitants of the parish to appoint one or more persons to be collectors of the parish rates; security to be required of collectors; collectors to keep accounts and hand over rate receipts; penalties for collectors failing in their duties (*sections 10 to 12*)

<sup>50</sup> Sculcoates is today an area within Kingston-upon-Hull.

- (e) enforcement of recovery of rates; warrants of distress for non-payment of rates may cover more than one person or property; appeals; rate books to be inspected without charge; power of justices of the peace to administer oaths (*sections 13 to 17*)
- (f) expenses of enactment; interpretation; status of Act (*sections 18 to 20*).

4. Although the system of parish-based poor relief supported by the 1834 Act has been obsolete for many years, the 1834 Act remains on the statute book to this day. The functions of making, levying and collecting of parish poor rates outside London were transferred from the parish overseers to rating authorities in 1927.<sup>51</sup> Thereafter the poor-rate became part of the consolidated general rate for each area. Today the arrangements for making, levying and collection of local taxation are provided by the Local Government Finance Acts 1988 and 1992. Part 3 of the 1988 Act relates to non-domestic rating whilst the 1992 Act provides for the council tax. Accordingly, the 1834 Act has been superseded and may be repealed on that basis.

#### *Extent*

5. The provisions proposed for repeal applied only to an area that today falls within Kingston-upon-Hull.

#### *Consultation*

6. HM Treasury, the Department for Communities and Local Government, the Local Government Association and Hull City Council have been consulted about these repeal proposals.

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<sup>51</sup> Rating and Valuation Act 1925, ss 1(2), 68(1). The parish-run poor law system was abolished by the Local Government Act 1929.



<i>Reference</i>	<i>Extent of repeal or revocation</i>
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4 & 5 Will.4 c.vi (1834) (Liverpool Rates)	The whole Act.
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*4 & 5 Will.4 c.vi (1834) (Liverpool Rates)*

1. The single purpose of this 1834 Act was to repeal an enactment passed in 1831 “for better assessing and recovering the Poor and other Rates upon small Tenements within the Parish of Liverpool in the County Palatine of Lancaster”.<sup>52</sup>

2. The preamble to the 1834 Act recorded that the various rates and assessments made under the 1831 Act “has occasioned much Discontent in the said Parish, and has tended indirectly to the Impoverishment and Oppression of the Occupiers of the Tenements within the said Parish not exceeding the annual Value of Twelve Pounds, and it is expedient that the said recited Act should be repealed”.

3. Accordingly the 1834 Act provided as follows:

- (a) repeal of the 1831 Act (*section 1*)
- (b) saving for rates and assessments already made under the 1831 Act (*section 2*)
- (c) expenses and status of the 1834 Act (*sections 3 and 4*).

4. The repeal of the 1831 Act took effect when the 1834 Act came into force on 26 March 1834. Since the 1834 Act can now serve no further purpose, it may now itself be repealed as being unnecessary.

*Extent*

5. The provisions proposed for repeal applied only to Liverpool.

*Consultation*

6. HM Treasury, the Department for Communities and Local Government, Liverpool City Council and the Local Government Association have been consulted about these repeal proposals.

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<sup>52</sup> (1831) 1 Will.4 c.xxi.

<i>Reference</i>	<i>Extent of repeal or revocation</i>
5 & 6 Will.4 c.v (1835) (Barking Rates)	The whole Act.

*5 & 6 Will.4 c.v (1835) (Barking Rates)*

1. This note proposes the repeal of an obsolete 1835 Act relating to the collecting of rates for the poor living in Barking, Essex.<sup>53</sup> See the accompanying *background note* on rates and the poor law.

2. According to its long title, the 1835 Act was passed “for better assessing and collecting the Poor and other Rates in the Parish of Barking in the County of Essex”.

3. The preamble to the 1835 Act recorded that the poor living in Barking “are numerous, and supported at a great Expence”. It also recorded that the existing laws for collecting the poor rates and other parish rates were inconvenient, ineffectual and often evaded. Accordingly, the purpose of the 1835 Act was to tighten up the existing machinery for collecting the rates.

4. The 1835 Act provided as follows:

- (a) all owners of buildings within the parish of which the annual rent or value is less than £10, or which are let for a period of less than one year, or which are let furnished, or in lodgings, in separate apartments, or with rent paid more often than quarterly are to be liable to pay the poor and other parish rates in respect of those buildings, instead of the actual occupier of them (*section 1*)
- (b) such owners could be rated at a discount in particular circumstances; tenants and other occupiers were liable to pay any rates not paid by the landlord (up to the amount of the rent due) upon pain of having their goods distrained against (*sections 2 to 4*)
- (c) anyone receiving or collecting rents was deemed to be the owner of the relevant premises; appeals; Act not to affect any existing agreement between landlord and tenant; anyone liable to pay rates who refused to do so could be summoned to appear before the county justices upon

<sup>53</sup> Now the London Borough of Barking and Dagenham.

pain of having their goods distrained against; form of warrant of distress  
(*sections 5 to 10*)

(d) expenses of enactment; status of Act (*sections 11 and 12*).

5. Although the system of parish-based poor relief supported by the 1835 Act has been obsolete for many years, the 1835 Act remains on the statute book to this day. The functions of making, levying and collecting of parish poor rates outside London were transferred from the parish overseers to rating authorities in 1927.<sup>54</sup> Thereafter the poor-rate became part of the consolidated general rate for each area. Today the arrangements for making, levying and collection of local taxation are provided by the Local Government Finance Acts 1988 and 1992. Part 3 of the 1988 Act relates to non-domestic rating whilst the 1992 Act provides for the council tax. Accordingly, the 1835 Act has been superseded and may be repealed on that basis.

#### *Extent*

6. The provisions proposed for repeal applied within an area that is now within the London Borough of Barking and Dagenham.

#### *Consultation*

7. HM Treasury, the Department for Communities and Local Government, the London Borough of Barking and Dagenham and the Local Government Association have been consulted about these repeal proposals.

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<sup>54</sup> Rating and Valuation Act 1925, ss 1(2), 68(1). The parish-run poor law system was abolished by the Local Government Act 1929.

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4 & 5 Vict. c.lxxii (1841)  
(Kidderminster Poor Rates)

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The whole Act.

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*4 & 5 Vict. c.lxxii (1841) (Kidderminster Poor Rates)*

1. This note proposes the repeal of an obsolete 1841 Act relating to the collecting of rates for the poor living in Kidderminster. See the accompanying *background note* on rates and the poor law.

2. According to its long title, the 1841 Act was passed “for better assessing and collecting the Poor Rates in the Borough of Kidderminster in the County of Worcester”.

3. The preamble to the 1841 Act recorded that the poor living in Kidderminster “are numerous, and supported at a great Expence”. It also recorded that the existing laws for collecting the poor rate were inconvenient, ineffectual and unproductive. Accordingly, the purpose of the 1841 Act was to tighten up the existing machinery for collecting the rates.

4. The 1841 Act provided as follows:

- (a) all owners of buildings within the parish of which the annual rent or value is less than £10 should be liable to pay the poor rate in respect of those buildings, instead of the actual occupiers of them (*section 1*)
- (b) such owners could be rated at a discount in particular circumstances; meetings to be held annually by the overseers of the poor to agree such arrangements; tenants and other occupiers were liable to pay any rates not paid by the landlord (up to the amount of the rent due) upon pain of having their goods distrained against (*sections 2 to 4*)
- (c) appeals by owners; overseers authorised to correct errors and omissions; actions for non-payment of rates in cases where the owner was not a resident householder within the borough; penalty for any tenant or occupier refusing to give the name of the owner; arrears of rates to be a charge on the premises, recovery by action for debt (*sections 5 to 9*)
- (d) justices authorised in particular circumstances to remit rates otherwise payable by an owner; apportionment of rates between owner and successor in cases where the owner sells the property having already

paid the rates; liability for rates after property ceases to be unoccupied; Act not to affect any existing agreement between landlord and tenant; anyone receiving rent deemed to be the owner of the relevant premises (*sections 10 to 14*)

(e) saving for existing franchise rights; expenses of enactment; interpretation; status of Act (*sections 15 to 18*).

5. Although the system of parish-based poor relief supported by the 1841 Act has been obsolete for many years, the 1841 Act remains on the statute book to this day. The functions of making, levying and collecting of parish poor rates outside London were transferred from the parish overseers to rating authorities in 1927.<sup>55</sup> Thereafter the poor-rate became part of the consolidated general rate for each area. Today the arrangements for making, levying and collection of local taxation are provided by the Local Government Finance Acts 1988 and 1992. Part 3 of the 1988 Act relates to non-domestic rating whilst the 1992 Act provides for the council tax. Accordingly, the 1841 Act has been superseded and may be repealed on that basis.

#### *Extent*

6. The provisions proposed for repeal applied only to Kidderminster.

#### *Consultation*

7. HM Treasury, the Department for Communities and Local Government, Wyre Forest District Council, Worcestershire County Council and the Local Government Association have been consulted about these repeal proposals.

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<sup>55</sup> Rating and Valuation Act 1925, ss 1(2), 68(1). The parish-run poor law system was abolished by the Local Government Act 1929.

<i>Reference</i>	<i>Extent of repeal or revocation</i>
8 & 9 Vict. c.lxxiv (1845) (Hemel Hempstead Rates)	The whole Act.

*8 & 9 Vict. c.lxxiv (1845) (Hemel Hempstead Rates)*

1. This note proposes the repeal of an obsolete 1845 Act relating to the collecting of rates in the parish of Hemel Hempstead, Hertfordshire.<sup>56</sup> The Act dates back to a time when local taxes were commonly raised on a parish basis. See the accompanying *background note* on rates and the poor law.

2. According to its long title, the 1845 Act was passed “for better assessing and collecting the Poor Rates, Highway Rates, and Church Rates in the parish of Hemel Hempsted in the County of Hertford”.

3. The preamble to the 1845 Act recorded that the poor living in the parish of Hemel Hempsted “are numerous, and supported at a great Expence”. It also recorded that the existing laws for collecting the poor rates, highway rates, and church rates were inconvenient, ineffectual and unproductive. Accordingly the purpose of the 1845 Act was to tighten up the existing machinery for collecting these rates.

4. The 1845 Act provided as follows:

- (a) the owner of every dwelling house within the parish of which the annual rent or value is less than £10 should be liable to pay rates in respect of that dwelling house, instead of the actual occupier of it (*section 1*)
- (b) such owners could be rated at a discount in particular circumstances; meetings to be held annually by the overseers of the poor, the highways surveyor and the churchwardens to agree such arrangements; tenants and other occupiers were liable to pay any rates not paid by the landlord (up to the amount of the rent due) upon pain of having their goods distrained against (*sections 2 to 4*)
- (c) appeals by owners; overseers, highways surveyors or churchwardens authorised to correct errors and omissions; penalty for any tenant or occupier refusing to give the name of the owner; arrears of rates to be a

<sup>56</sup> Hemel Hempstead (spelt in the 1845 Act as Hemel Hempsted) today falls within the local government area controlled by Dacorum Borough Council.

charge on the premises and recoverable by action for debt (*sections 5 to 8*)

(d) justices authorised in particular circumstances to remit rates otherwise payable by an owner; apportionment of rates between owner and successor in cases where the owner sells the property having already paid the rates; liability for rates after property ceases to be unoccupied; Act not to affect any existing agreement between landlord and tenant; anyone receiving rent deemed to be the owner of the relevant premises (*sections 9 to 13*)

(e) expenses of enactment; interpretation; status of Act (*sections 14 to 16*).

5. Although the system of parish-based poor and other rates supported by the 1845 Act has been obsolete for many years, the 1845 Act remains on the statute book to this day. So far as the *poor rate* is concerned the functions of making, levying and collecting of parish poor rates outside London were transferred from the parish overseers to rating authorities in 1927.<sup>57</sup> Thereafter the poor-rate became part of the consolidated general rate for each area. Today the arrangements for making, levying and collection of local taxation are provided by the Local Government Finance Acts 1988 and 1992. Part 3 of the 1988 Act relates to non-domestic rating whilst the 1992 Act provides for the council tax. Accordingly, the 1845 Act has been superseded so far as the poor rate is concerned.

6. Moreover the 1845 Act is equally unnecessary in relation to the other rates that it covers. Compulsory *church rates* were abolished in 1868.<sup>58</sup> And responsibility for the cost of maintaining the *public highway* has long ceased to fall to the parish.<sup>59</sup>

7. Since none of the parish rates covered by the 1845 Act exists today, the Act as a whole has become obsolete and may be repealed on that basis.

#### *Extent*

8. The provisions proposed for repeal applied only to Hemel Hempstead in Hertfordshire.

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<sup>57</sup> Rating and Valuation Act 1925, ss 1(2), 68(1). The parish-run poor law system was abolished by the Local Government Act 1929.

<sup>58</sup> Compulsory Church Rates Abolition Act 1868.

<sup>59</sup> The parish remained the body responsible for highways until 1894, when section 25 of the Local Government Act 1894 transferred all the powers of the highway authority to the district council. The Act allowed the transfer of responsibility to be postponed for up to three years, but by the end of the 19<sup>th</sup>

*Consultation*

9. HM Treasury, the Department for Communities and Local Government, Hertfordshire County Council, Dacorum Borough Council, St Mary's Church, Hemel Hempstead and the Local Government Association have been consulted about these repeal proposals.

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century, the parish was no longer involved in highway management. The cost of maintaining public highways is today governed by Part 4 of the Highways Act 1980.



<i>Reference</i>	<i>Extent of repeal or revocation</i>
8 & 9 Vict. c.cxiv (1845) (Bristol Rates)	The whole Act.

*8 & 9 Vict. c.cxiv (1845) (Bristol Rates)*

1. This note proposes the repeal of an obsolete 1845 Act relating to the collection of rates in Bristol.
2. According to its long title, the single purpose of the 1845 Act was “for removing Doubts relating to the Collection of certain Portions of the Borough Rates of the City and County of Bristol”.
3. The preamble to the 1845 Act recorded that provisions in earlier legislation had cast doubt on the enforceability of borough rates ordered by Bristol City Council during 1843 and 1844.
4. The 1845 Act provided as follows:
  - (a) the relevant borough rates ordered during 1843 and 1844 were declared to be valid as if made in accordance with existing legislation (*section 1*)
  - (b) anyone who had already paid the rates under these orders should be given credit for that (*section 2*)
  - (c) expenses of enactment; status of Act ( (*sections 3 and 4*).
5. The fact that the 1845 Act was concerned only with rates due in 1845 means that it has long been unnecessary. It may be repealed on that basis.

*Extent*

6. The provisions proposed for repeal applied only to the Bristol area.

*Consultation*

7. HM Treasury, the Department for Communities and Local Government, Bristol City Council and the Local Government Association have been consulted about these repeal proposals.

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9 & 10 Vict. c.iii (1846) (Aylesbury and Walton Rates)	The whole Act.
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*9 & 10 Vict. c.iii (1846) (Aylesbury and Walton Rates)*

1. This note proposes the repeal of an obsolete 1846 Act relating to the collection of poor and other rates in Aylesbury and Walton in Buckinghamshire. The Act dates back to a time when local taxes were commonly raised on a parish basis. See the accompanying *background note* on rates and the poor law.

2. According to its long title, the 1846 Act was passed “for better assessing and collecting the Poor Rates, Lighting and Watching<sup>60</sup> and Church Rates, in the parish of Aylesbury, and the Highways Rates in the Township of Aylesbury and Hamlet of Walton respectively, in the County of Buckingham”.

3. The preamble to the 1846 Act recorded that the Buckinghamshire parish of Aylesbury, comprising the township of Aylesbury and the hamlet of Walton, contained many small tenements, the “Rates imposed upon which for the Relief of the Poor and for other Purposes are rendered in a great measure unproductive, in consequence of the Inability of the Occupiers of such Tenements to pay the same”. The stated purpose of the 1846 Act was to make better provision for the rating of these small tenements and for the collection of the rates.

4. The 1846 Act provided as follows:
- (a) all owners (rather than occupiers) of buildings within the parish of Aylesbury of which the annual rent or value was less than £10 should be liable to pay rates for the relief of the poor, for lighting and watching, and for the repairs and services of the parish church (*section 1*)
  - (b) all owners (rather than occupiers) of buildings within the township of Aylesbury or the hamlet of Walton of which the annual rent or value was

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<sup>60</sup> The Lighting and Watching Act 1833 (3 & 4 Will.4 c.90) enabled property owners in parishes in England and Wales to establish arrangements for lighting (ie gas or oil lamps in the streets) and watching (ie watchmen to prevent crime and breaches of the peace) in their parish. Inspectors would be appointed to give effect to these arrangements and they were empowered to order the parish overseers to levy rates to cover the costs incurred. The 1833 Act was adopted by many parishes and reflected the absence of proper policing arrangements (outside London) at that time. It was only in 1856 with the passing of the County and Borough Police Act (19 & 20 Vict. c.69) that all counties in England and Wales were required to establish proper police forces. The 1833 Act was finally repealed by the Parish Councils Act 1957, s 15(2), Sch 2 by which time the Act (at least the provisions in it concerning watching) had long been considered to be obsolete.

less than £10 should be liable to pay rates for the repair of the highways within the township or hamlet (*section 1*)

- (c) such owners could be rated at a discount in particular circumstances; meetings to be held annually to agree such arrangements; tenants and other occupiers were liable to pay any rates not paid by the owner/landlord (up to the amount of the rent due) upon pain of having their goods distrained against (*sections 2 to 4*)
- (d) appeals; correction of errors or omissions in rating lists; penalty for any tenant or occupier refusing to give the name of the owner; arrears of rates to be a charge on the premises and recoverable by distress (*sections 5 to 8*)
- (e) justices authorised in particular circumstances to remit rates otherwise payable by an owner; apportionment of rates between owner and successor in cases where the owner sells the property having already paid the rates; liability for rates after property ceases to be unoccupied; Act not to affect any existing agreement between landlord and tenant (*sections 9 to 12*)
- (f) expenses of enactment; interpretation; status of Act (*sections 13 to 15*).

5. Although the system of parish-based poor and other rates supported by the 1846 Act has been obsolete for many years, the 1846 Act remains on the statute book to this day. So far as the *poor rate* is concerned, the functions of making, levying and collecting of parish poor rates outside London were transferred from the parish overseers to rating authorities in 1927.<sup>61</sup> Thereafter the poor-rate became part of the consolidated general rate for each area. Today the arrangements for making, levying and collection of local taxation are provided by the Local Government Finance Acts 1988 and 1992. Part 3 of the 1988 Act relates to non-domestic rating whilst the 1992 Act provides for the council tax. Accordingly, the 1846 Act has been superseded so far as the poor rate is concerned.

6. Moreover the 1846 Act is equally unnecessary in relation to the other rates that it covers. Compulsory *church rates* were abolished in 1868.<sup>62</sup> Responsibility for the cost of maintaining the *public highway* has long ceased to fall to the parish.<sup>63</sup>

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<sup>61</sup> Rating and Valuation Act 1925, ss 1(2), 68(1). The parish-run poor law system was abolished by the Local Government Act 1929.

<sup>62</sup> Compulsory Church Rates Abolition Act 1868.

<sup>63</sup> The parish remained the body responsible for highways until 1894, when section 25 of the Local Government Act 1894 transferred all the powers of the highway authority to the district council. The Act

Similarly rates formerly levied at parish level for *lighting and watching* are now replaced by the arrangements for making, levying and collecting council tax under the Local Government Finance Act 1992.<sup>64</sup>

7. Since none of the parish rates covered by the 1846 Act exists today, the Act as a whole has become obsolete and may be repealed on that basis.

#### *Extent*

8. The provisions proposed for repeal applied in the Aylesbury area.

#### *Consultation*

9. HM Treasury, the Department for Communities and Local Government, Buckinghamshire County Council, Aylesbury Vale District Council, St Mary's Church, Aylesbury and the Local Government Association have been consulted about these repeal proposals.

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allowed the transfer of responsibility to be postponed for up to three years, but by the end of the 19<sup>th</sup> century, the parish was no longer involved in highway management. The cost of maintaining public highways is today governed by Part 4 of the Highways Act 1980.

<sup>64</sup> Urban street lighting in England outside London is today primarily the responsibility of district councils. Police expenditure is covered by means of precepts issued by police authorities under the Local Government Finance Act 1992, Part 1.

<i>Reference</i>	<i>Extent of repeal or revocation</i>
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Carshalton Rates Act 1846 (9 & 10 Vict. c.xlii)	The whole Act.
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*Carshalton Rates Act 1846 (9 & 10 Vict. c.xlii)*

1. This note proposes the repeal of an obsolete 1846 Act relating to the collection of rates in Carshalton, Surrey.<sup>65</sup> See the accompanying *background note* on rates and the poor law.

2. According to its long title, the 1846 Act was passed “for the better and more effectual ascertaining, assessing, collecting, and levying the Poor Rate, and all other Rates and Assessments, in the Parish of Carshalton in the County of Surrey, and for the better Management of the Business and Affairs of the said Parish; and for other Purposes relating thereto”.

3. The preamble to the 1846 Act recorded that the poor living in the parish of Carshalton “are numerous, and supported at a great Expenditure”. It also recorded that the existing laws for collecting the poor and other rates were inconvenient and ineffective. Accordingly, the purpose of the 1846 Act was to tighten up the existing machinery for collecting these rates.

4. The 1846 Act provided as follows:

- (a) all owners (rather than occupiers) of premises within the parish of Carshalton of which the annual value did not exceed £18, or which were let on a weekly or monthly basis or which were let as separate apartments or with rent paid more often than quarterly, should be liable to pay the poor and other parish rates in respect of those premises (*section 1*)
- (b) such owners could be rated at a discount in particular circumstances; owners could be described as such in the rate books if their names were not known; surveyors could be appointed to estimate the annual value of all property; power to enter premises to assess their value; power to rectify errors in the rates (*sections 2 to 6*)
- (c) owners of premises were liable to pay rates once levied even if they then ceased to own the premises; anyone liable to pay rates who refused to

<sup>65</sup> Carshalton today falls inside the London Borough of Sutton.

do so could be summoned before the county justices upon pain of having their goods distrained against; actions for non-payment of rates in cases where the owner was not a resident householder within the parish; apportionment of rates between successive owners (*sections 7 to 10*)

- (d) collector of rates authorised to distrain upon the goods of persons who left premises without paying due rates, with possible imprisonment if there were insufficient goods; tenants and other occupiers were liable to pay any rates not paid by the landlord (up to the amount of the rent due); Act not to affect any existing agreement between landlord and tenant; summons or warrant could name more than one person; goods could be distrained upon anywhere in Surrey (*sections 11 to 16*)
- (e) justices authorised in particular circumstances to remit rates otherwise payable by an owner; penalty for any occupier refusing to give the name and address of the owner; anyone receiving rent deemed to be the owner of the relevant premises; appeals (*sections 17 to 22*)
- (f) right to vote at vestry meetings to include appellants but not non-ratepayers; inhabitants of parish to appoint a vestry clerk and a collector of rates; appointment of deputy vestry clerk and collector; removal of collector and the giving of security by collector; collector to keep accounts and hand over moneys collected; penalties for collectors who failed in their duties (*sections 23 to 32*)
- (g) competence of inhabitants as witnesses; serving of summonses; penalties for non-appearance; costs and form of conviction; distress not to be invalidated by want of form; proceedings not to be challenged by certiorari; expenses of enactment; recovery of moneys lent upon the security of the rates; interpretation; documents to be stamped; short title; saving for powers of Poor Law Commissioners; status of Act (*sections 33 to 48*).

5. Although the system of parish-based poor relief supported by the 1846 Act has been obsolete for many years, the 1846 Act remains on the statute book to this day. The functions of making, levying and collecting of parish poor rates outside London were transferred from the parish overseers to rating authorities in 1927.<sup>66</sup> Thereafter the poor-rate became part of the consolidated general rate for each area. Today the arrangements for making, levying and collection of local taxation are

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<sup>66</sup> Rating and Valuation Act 1925, ss 1(2), 68(1). The parish-run poor law system was abolished by the Local Government Act 1929.

provided by the Local Government Finance Acts 1988 and 1992. Part 3 of the 1988 Act relates to non-domestic rating whilst the 1992 Act provides for the council tax. Accordingly the 1846 Act has been superseded and may be repealed on that basis.

*Extent*

6. The provisions proposed for repeal applied only in Carshalton, Surrey.

*Consultation*

7. HM Treasury, the Department for Communities and Local Government, the London Borough of Sutton, Surrey County Council and the Local Government Association have been consulted about these repeal proposals.

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<i>Reference</i>	<i>Extent of repeal or revocation</i>
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Ewell Rates Act 1847 (10 & 11 Vict. c.xlvi)	The whole Act.
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*Ewell Rates Act 1847 (10 & 11 Vict. c.xlvi)*

1. This note proposes the repeal of an obsolete 1847 Act relating to the collecting of rates in the parish of Ewell, Surrey.<sup>67</sup> The Act dates back to a time when local taxes were commonly raised on a parish basis. See the accompanying *background note* on rates and the poor law.

2. According to its long title, the 1847 Act was passed “for better and more effectually ascertaining, assessing, collecting, and levying the Poor Rate and all other Rates and Assessments in the Parish of Ewell in the County of Surrey; and for the better Management of the Business and Affairs of the said Parish; and for other Purposes relating thereto”.

3. The preamble to the 1847 Act recorded that the poor living in the parish of Ewell “are numerous, and supported at a great Expence”. It also recorded that the existing laws for collecting the poor and other parish rates were inconvenient and ineffectual. Accordingly, the purpose of the 1847 Act was to tighten up the existing machinery for collecting these rates.

4. The 1847 Act provided as follows:

- (a) the owner (rather than the occupier) of every tenement in the parish of Ewell of which the rateable value did not exceed £9 should be liable to pay rates “for the relief of the Poor, for the Repairs and Services of the Church, for the Repairs of the Highways, and every other parochial and local Rate within the said Parish in respect of such Tenement” (*section 1*)
- (b) meetings to be held annually to agree arrangements whereby such owners could be rated at a discount in particular circumstances; actions for non-payment of rates and notice of such actions; anyone receiving rents deemed to be the owner of the relevant premises; penalty for any occupier refusing to give the name of the owner; provision for cases where name of owner was not known (*sections 2 to 9*)

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<sup>67</sup> Today Ewell falls within the area controlled by Epsom and Ewell Borough Council.



- (c) owners of cottages or small houses converted into more than one dwelling house liable to be rated; existing tenants to reimburse landlords for rates paid by latter; tenants and other occupiers liable to pay any rates not paid by the landlord (up to the amount of the rent due); apportionment of liability as between successive owners; owner ratepayers entitled to vote at vestry meetings (*sections 10 to 14*)
- (d) rate books to be open for inspection; appeals; summonses may name more than one defendant; ratepayer justices of the peace not disqualified from hearing proceedings under this Act; appointment of vestry clerk; cost of enactment; interpretation; short title; amendments to, and status of, this Act (*sections 15 to 25*).

5. Although the system of parish-based poor and other rates supported by the 1847 Act has been obsolete for many years, the 1847 Act remains on the statute book to this day. So far as the *poor* rate is concerned, the functions of making, levying and collecting of parish poor rates outside London were transferred from the parish overseers to rating authorities in 1927.<sup>68</sup> Thereafter the poor-rate became part of the consolidated general rate for each area. Today the arrangements for making, levying and collection of local taxation are provided by the Local Government Finance Acts 1988 and 1992. Part 3 of the 1988 Act relates to non-domestic rating whilst the 1992 Act provides for the council tax. Accordingly, the 1847 Act has been superseded so far as the poor rate is concerned.

6. Moreover, the 1847 Act is equally unnecessary in relation to the other rates that it covers. *Compulsory church rates* were abolished in 1868.<sup>69</sup> And responsibility for the cost of maintaining the *public highway* has long ceased to fall to the parish.<sup>70</sup>

7. Since none of the parish rates covered by the 1847 Act exists today, the Act as a whole has become obsolete and may be repealed on that basis.

#### *Extent*

8. The provisions proposed for repeal applied only to Ewell, Surrey.

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<sup>68</sup> Rating and Valuation Act 1925, ss 1(2), 68(1). The parish-run poor law system was abolished by the Local Government Act 1929.

<sup>69</sup> Compulsory Church Rates Abolition Act 1868.

<sup>70</sup> The parish remained the body responsible for highways until 1894, when section 25 of the Local Government Act 1894 transferred all the powers of the highway authority to the district council. The Act allowed the transfer of responsibility to be postponed for up to three years, but by the end of the 19<sup>th</sup>

*Consultation*

9. HM Treasury, the Department for Communities and Local Government, Epsom and Ewell Borough Council, Surrey County Council and the Local Government Association have been consulted about these repeal proposals.

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century, the parish was no longer involved in highway management. The cost of maintaining public highways is today governed by Part 4 of the Highways Act 1980.

<i>Reference</i>	<i>Extent of repeal or revocation</i>
11 & 12 Vict. c.i (1848) (Kettering Rates)	The whole Act.

*11 & 12 Vict. c.i (1848) (Kettering Rates)*

1. This note proposes the repeal of an obsolete 1848 Act relating to the collection of poor and other rates in Kettering, Northamptonshire. The Act dates back to a time when local taxes were commonly raised on a parish basis. See the accompanying *background note* on rates and the poor law.

2. According to its long title, the 1848 Act was passed “for better assessing and collecting the Poor Rates, Lighting, Watching, and Highway Rates, in the Parish of Kettering in the County of Northampton”.

3. The preamble to the 1848 Act recorded that the Northamptonshire parish of Kettering was “large and populous” and contained “a great Number of small Tenements, the Rates imposed upon which for the Relief of the Poor and for other Purposes are rendered in a great Measure unproductive in consequence of the Inability of the Occupiers of such Tenements to pay the same, and it is expedient therefore that better Provision should be made for the rating of such small Tenements, and for the collection of such Rates”. In other words, the purpose of the 1848 Act was to tighten up the existing machinery for collecting rates.

4. The 1848 Act provided as follows:

- (a) all owners (rather than occupiers) of premises within the parish of which the annual rent or value was less than £10 should be liable to pay rates for the relief of the poor, for lighting and watching,<sup>71</sup> and for the repairs of the highways (*section 1*)

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<sup>71</sup> The Lighting and Watching Act 1833 (3 & 4 Will.4 c.90) enabled property owners in parishes in England and Wales to establish arrangements for lighting (ie gas or oil lamps in the streets) and watching (ie watchmen to prevent crime and breaches of the peace) in their parish. Inspectors would be appointed to give effect to these arrangements and they were empowered to order the parish overseers to levy rates to cover the costs incurred. The 1833 Act was adopted by many parishes and reflected the absence of proper policing arrangements (outside London) at that time. It was only in 1856 with the passing of the County and Borough Police Act (19 & 20 Vict. c.69) that all counties in England and Wales were required to establish proper police forces. The 1833 Act was finally repealed by the Parish Councils Act 1957, s 15(2), Sch 2 by which time the Act (at least the provisions in it concerning watching) had long been considered to be obsolete.

- (b) such owners could be rated at a discount in particular circumstances; meetings to be held annually to agree such arrangements; non-payment of rates to be recovered by distress or civil action; notice of any such action (*sections 2 to 6*)
- (c) persons receiving rents were deemed to be the owners; penalty for any tenant or occupier refusing to give the name of the owner; description of owners whose names were not known; tenants to reimburse landlords in certain cases; tenants and other occupiers liability to pay any rates not paid by the owner/landlord (up to the amount of the rent due); apportionment of rates between successive owners (*sections 7 to 12*)
- (d) inspection of official rate books; appeals; summonses may include several defendants/premises; justices authorised in particular circumstances to remit rates otherwise payable (*sections 13 to 16*)
- (e) expenses of enactment; interpretation; status of Act (*sections 17 to 19*).

5. Although the system of parish-based poor and other rates supported by the 1848 Act has been obsolete for many years, the 1848 Act remains on the statute book to this day. So far as the *poor rate* is concerned, the functions of making, levying and collecting of parish poor rates outside London were transferred from the parish overseers to rating authorities in 1927.<sup>72</sup> Thereafter the poor-rate became part of the consolidated general rate for each area. Today the arrangements for making, levying and collection of local taxation are provided by the Local Government Finance Acts 1988 and 1992. Part 3 of the 1988 Act relates to non-domestic rating whilst the 1992 Act provides for the council tax. Accordingly, the 1848 Act has been superseded so far as the poor rate is concerned.

6. Moreover, the 1848 Act is equally unnecessary in relation to the other rates that it covers. Responsibility for the cost of maintaining the *public highway* has long ceased to fall to the parish.<sup>73</sup> Similarly rates formerly levied at parish level for *lighting*

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<sup>72</sup> Rating and Valuation Act 1925, ss 1(2), 68(1). The parish-run poor law system was abolished by the Local Government Act 1929.

<sup>73</sup> The parish remained the body responsible for highways until 1894, when section 25 of the Local Government Act 1894 transferred all the powers of the highway authority to the district council. The Act allowed the transfer of responsibility to be postponed for up to three years, but by the end of the 19<sup>th</sup> century, the parish was no longer involved in highway management. The cost of maintaining public highways is today governed by Part 4 of the Highways Act 1980.

*and watching* are now replaced by the arrangements for making, levying and collecting council tax under the Local Government Finance Act 1992.<sup>74</sup>

7. Since none of the parish rates covered by the 1848 Act exists today, the Act as a whole has become obsolete and may be repealed on that basis.

*Extent*

8. The provisions proposed for repeal applied only in Kettering.

*Consultation*

9. HM Treasury, the Department for Communities and Local Government, Kettering Borough Council and the Local Government Association have been consulted about these repeal proposals.

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<sup>74</sup> Urban street lighting in England outside London is today primarily the responsibility of district councils. Police expenditure is covered by means of precepts issued by police authorities under the Local Government Finance Act 1992, Part 1.

<i>Reference</i>	<i>Extent of repeal or revocation</i>
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West Bromwich Rates Act 1850 (13 & 14 Vict. c.iv)	The whole Act.
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*West Bromwich Rates Act 1850 (13 & 14 Vict. c.iv)*

1. This note proposes the repeal of an obsolete 1850 Act relating to the collection of poor and other rates in West Bromwich. The Act dates back to a time when local taxes were commonly raised on a parish basis. See the accompanying *background note* on rates and the poor law.

2. According to its long title, the 1850 Act was passed:

for better assessing and collecting the Poor's Rates, Highway Rates, the County, Shire Hall, Police and other County Rates in the Parish of West Bromwich in the County of Stafford, and the Township of Oldbury in the Parish of Hales Owen in the County of Worcester, and which Parish of West Bromwich and Township of Oldbury are situate within the West Bromwich Poor Law Union.<sup>75</sup>

3. The preamble to the 1850 Act recorded that the parish of West Bromwich and the township of Oldbury were both within the West Bromwich Poor Law Union<sup>76</sup> and were "large and populous, and contain respectively a great Number of small Tenements, and the Poor belonging thereto are numerous, and supported at a great Expense; and in consequence of the Inability of the Occupiers of such Tenements to pay the Poor Rates, Highway Rates, the County, Shire Hall, Police and other County Rates thereupon imposed, the same are in great measure rendered unproductive; and it is expedient, therefore, that better Provision should be made in the rating of such small Tenements to such Several Rates, and for the levying and collecting of such Rates".

4. In other words, the purpose of the 1850 Act was to tighten up the existing machinery for collecting the rates.

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<sup>75</sup> West Bromwich and Oldbury today fall within the West Midlands area governed by the Sandwell Metropolitan Borough Council.

<sup>76</sup> The Poor Law (Amendment) Act 1834 created unions of parishes, each with their own board of guardians. Poor law unions were eventually abolished by the Local Government Act 1929.

5. The 1850 Act provided as follows:
- (a) all owners (rather than occupiers) of tenements within the parish of West Bromwich and the township of Oldbury of which the annual rateable value did not exceed £7 should be liable to pay the poor rate, highway rates, county, shire hall, police and other county rates; remedy of distress available in cases of non-payment (*section 1*)
  - (b) procedure for bringing actions under the Act; service of notice before action; anyone receiving rents deemed to be the owner of the relevant premises; description of owners when unknown; owner's liability for rates after ceasing to be the owner; liability for rates after premises cease to be unoccupied (*sections 2 to 7*)
  - (c) penalty for any occupier refusing to give the name of the owner; tenants and other occupiers were liable to pay any rates not paid by the landlord (up to the amount of the rent due); owners could be rated at a discount in particular circumstances; justices authorised to remit rates otherwise payable by an owner (*sections 8 to 11*)
  - (d) Act not to affect any existing agreement between landlord and tenant; tenant to reimburse landlord for rates paid in certain circumstances; special provision for rating of tenements converted into one or more dwelling-houses (*sections 12 and 13*)
  - (e) summons could name more than one person or property; appeals; rate books to be open for inspection; rating officials authorised to inspect premises; correction of errors or omissions in rating lists; penalties for refusing to attend before any justice of the peace; manner of serving summonses; recovery of penalties (*sections 14 to 21*)
  - (f) expenses of enactment; interpretation; short title; savings; status of Act (*sections 22 to 26*).

6. Although the system of parish-based poor and other rates supported by the 1850 Act has been obsolete for many years, the 1850 Act remains on the statute book to this day. So far as the *poor rate* is concerned, the functions of making, levying and collecting of parish poor rates outside London were transferred from the parish overseers to rating authorities in 1927.<sup>77</sup> Thereafter the poor-rate became part of the consolidated general rate for each area. Today the arrangements for making, levying and collection of local taxation are provided by the Local Government

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<sup>77</sup> Rating and Valuation Act 1925, ss 1(2), 68(1). The parish-run poor law system was abolished by the Local Government Act 1929.

Finance Acts 1988 and 1992. Part 3 of the 1988 Act relates to non-domestic rating whilst the 1992 Act provides for the council tax. Accordingly, the 1850 Act has been superseded so far as the poor rate is concerned.

7. Moreover the 1850 Act is equally unnecessary in relation to the other rates that it covers. Responsibility for the cost of maintaining the *public highway* has long ceased to fall to the parish.<sup>78</sup> Similarly rates formerly levied at parish level for *policing and county rates* are now replaced by the arrangements for making, levying and collecting council tax under the Local Government Finance Act 1992.<sup>79</sup>

8. Since none of the rates covered by the 1850 Act exists today, the Act as a whole has become obsolete and may be repealed on that basis.

#### *Extent*

9. The provisions proposed for repeal applied to the areas of West Bromwich and Oldbury in the West Midlands.

#### *Consultation*

10. HM Treasury, the Department for Communities and Local Government, Sandwell Metropolitan Borough Council and the Local Government Association have been consulted about these repeal proposals.

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<sup>78</sup> The parish remained the body responsible for highways until 1894, when section 25 of the Local Government Act 1894 transferred all the powers of the highway authority to the district council. The Act allowed the transfer of responsibility to be postponed for up to three years, but by the end of the 19<sup>th</sup> century, the parish was no longer involved in highway management. The cost of maintaining public highways is today governed by Part 4 of the Highways Act 1980.

<sup>79</sup> Police expenditure is today covered by means of precepts issued by police authorities under the Local Government Finance Act 1992, Part 1.



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Stourbridge Union Rates Act 1850  
(13 & 14 Vict. c.xlvi)

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The whole Act.

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*Stourbridge Union Rates Act 1850 (13 & 14 Vict. c.xlvi)*

1. This note proposes the repeal of an obsolete 1850 Act relating to the collection of rates in the area of the Stourbridge Poor Law Union.<sup>80</sup> See the accompanying *background note* on rates and the poor law.

2. According to its long title, this 1850 Act was passed:

for better assessing and collecting the Poor Rates, Highway Rates, and other Parochial Rates, the County, Shirehall, Police and other County and local Rates, on small Tenements, in the several Parishes, Townships, and Hamlets of Stourbridge, Upper Swinford, Wollaston, the Lye, Woolescote, Cradley, the Borough of Halesowen, Hawn, Hasbury, Illy, Lutley, the Hill, Cakemore, Ridgacre, and Lapal, in the County of Worcester, and Kingswinford and Amblecote in the County of Stafford, situate within and forming the Stourbridge Poor Law Union.

3. The preamble to the 1850 Act recorded that the Stourbridge Poor Law Union,<sup>81</sup> comprising the areas described in the long title, was “large and populous, and contains a great Number of small Tenements, and in consequence of the Inability of the Occupiers of such Tenements to pay the Poor Rates, Highway Rates, and other Parochial Rates, the County, Shirehall, Police and other County and local Rates thereupon imposed, the same are in a great measure rendered unproductive, and it is expedient, therefore that better Provision should be made for the rating of such small Tenements to such several Rates, and for the levying and collecting of such Rates”.

4. In other words, the purpose of the 1850 Act was to tighten up the existing machinery for collecting rates.

5. The 1850 Act provided as follows:

(a) all owners (rather than occupiers) of tenements within the area of the Stour-bridge Poor Law Union of which the annual rateable value did not

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<sup>80</sup> Today Stourbridge falls within the area of the West Midlands governed by the Dudley Metropolitan Borough Council.

<sup>81</sup> The Poor Law (Amendment) Act 1834 created unions of parishes, each with their own board of guardians. Poor Law Unions were eventually abolished by the Local Government Act 1929.

- exceed £5 should be liable to pay the rates described in the preamble; penalty of distress in the event of non-payment (*section 1*)
- (b) persons receiving rents were deemed to the owners of the relevant premises; description of owners whose names were not known; liability for rates after change of ownership and after period of vacancy; penalty for any occupier refusing to give the name of the owner; tenants and other occupiers liable to pay any rates not paid by the owner/landlord (up to the amount of the rent due) (*sections 2 to 7*)
  - (c) owners could be rated at a discount in particular circumstances; justices authorised to remit rates otherwise payable; Act not to affect existing agreements between landlord and tenant; exception for Lords of the Manor (*sections 8 to 11*)
  - (d) tenants to reimburse landlords in certain cases; special provision for rating of tenements converted into one dwelling-house; summonses may include several defendants/premises; appeals; inspection of official rate books; correction of errors or omissions in rating lists; penalty for refusing to attend when summoned (*sections 12 to 18*)
  - (e) expenses of enactment; interpretation; short title; status of Act (*sections 19 to 22*).

6. Although the system of parish-based poor and other rates supported by the 1850 Act has been obsolete for many years, the 1850 Act remains on the statute book to this day. So far as the *poor rate* is concerned, the functions of making, levying and collecting of parish poor rates outside London were transferred from the parish overseers to rating authorities in 1927.<sup>82</sup> Thereafter the poor-rate became part of the consolidated general rate for each area. Today the arrangements for making, levying and collection of local taxation are provided by the Local Government Finance Acts 1988 and 1992. Part 3 of the 1988 Act relates to non-domestic rating whilst the 1992 Act provides for the council tax. Accordingly, the 1850 Act has been superseded so far as the poor rate is concerned.

7. Moreover, the 1850 Act is equally unnecessary in relation to the other rates that it covers. Responsibility for the cost of maintaining the *public highway* has long

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<sup>82</sup> Rating and Valuation Act 1925, ss 1(2), 68(1). The parish-run poor law system was abolished by the Local Government Act 1929.

ceased to fall to the parish.<sup>83</sup> Similarly rates formerly levied at parish level for *policing and county rates* are now replaced by the arrangements for making, levying and collecting council tax under the Local Government Finance Act 1992.<sup>84</sup>

8. Since none of the rates covered by the 1850 Act exists today, the Act as a whole has become obsolete and may be repealed on that basis.

#### *Extent*

9. The provisions proposed for repeal applied to the area around Stourbridge in the West Midlands.

#### *Consultation*

10. HM Treasury, the Department for Communities and Local Government, Dudley Metropolitan Borough Council and the Local Government Association have been consulted about these repeal proposals.

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<sup>83</sup> The parish remained the body responsible for highways until 1894, when section 25 of the Local Government Act 1894 transferred all the powers of the highway authority to the district council. The Act allowed the transfer of responsibility to be postponed for up to three years, but by the end of the 19<sup>th</sup> century, the parish was no longer involved in highway management. The cost of maintaining public highways is today governed by Part 4 of the Highways Act 1980.

<sup>84</sup> Police expenditure is today covered by means of precepts issued by police authorities under the Local Government Finance Act 1992, Part 1.

<i>Reference</i>	<i>Extent of repeal or revocation</i>
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Leeds Overseers Act 1860 (23 & 24 Vict. c.cxxxii)	The whole Act.
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*Leeds Overseers Act 1860 (23 & 24 Vict. c.cxxxii)*

1. This note proposes the repeal of an obsolete 1860 Act relating to overseers of the poor and the collection of poor rates in Leeds. See the accompanying *background note* on rates and the poor law.

2. Overseers dated from Elizabethan times when the parish was established as the administrative unit in England responsible for providing relief for the poor, the aged and the helpless.<sup>85</sup> Overseers were appointed in each parish to collect poor rates from the inhabitants and then allocate relief, usually in the form of bread, clothing, fuel, the payment of rent, or cash. After 1834, many parishes grouped themselves together into *unions*, each with its own board of guardians.<sup>86</sup>

3. According to its long title, this 1860 Act was passed:  
to provide for Alterations in the Appointment of Overseers, Collectors, and other Poor Law Officers in the Township of Leeds; for the Incorporation of Overseers for specific Purposes; and for the levying and Collection of Poor Rates in that Township; and for other Purposes.

4. The preamble to the 1860 Act recorded that the township of Leeds was “very populous”, that its parochial affairs were under the management of a board of guardians and of overseers of the poor, and that further powers should be given to the overseers concerning the collection of rates.

5. The 1860 Act provided as follows:

- (a) short title; application of Act confined to Leeds; interpretation (*sections 1 to 4*)
- (b) Leeds justices of the peace were authorised to appoint overseers of the poor who would be incorporated and known as the “*Board of Overseers of Leeds*”; constitution and powers of the Board, including the appointment of clerks, collectors and other officers (*sections 5 and 6*)
- (c) tenure of office of officers, clerks, collectors etc; arrangements for suspending or substituting them (*sections 7 to 9*)

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<sup>85</sup> 43 Eliz.1 c.2 (1601).

- (d) appointment of replacement overseers by two justices of the peace; delivery of accounts by replaced overseers (*section 10*)<sup>87</sup>
- (e) rating of unoccupied premises; anyone receiving rents deemed to be the owner of the relevant premises; description of owner when unknown; power of overseers to amend rates and prepare lists of newly-erected premises (*sections 11 to 15*)
- (f) service of summons for non-payment of rates; authentication of notices; expenses of enactment (*sections 16 to 18*).

6. Although the system of parish-based poor relief supported by the 1860 Act has been obsolete for many years, the 1860 Act remains on the statute book to this day. The functions of making, levying and collecting of parish poor rates outside London were transferred from the parish overseers to rating authorities in 1927, and the ancient office of parish overseer was abolished at the same time.<sup>88</sup> Thereafter the poor-rate became part of the consolidated general rate for each area. Today the arrangements for making, levying and collection of local taxation are provided by the Local Government Finance Acts 1988 and 1992. Part 3 of the 1988 Act relates to non-domestic rating whilst the 1992 Act provides for the council tax. Accordingly, the 1860 Act has been superseded and may be repealed on that basis.

#### *Extent*

7. The provisions proposed for repeal applied only to Leeds.

#### *Consultation*

8. HM Treasury, the Department for Communities and Local Government, Leeds City Council and the Local Government Association have been consulted about these repeal proposals.

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<sup>86</sup> This was enabled by the Poor Law (Amendment) Act 1834.

<sup>87</sup> Section 10 was amended to transfer the power of appointing replacement overseers to Leeds City Council: Leeds Corporation Act 1924 (14 & 15 Geo.5 c.lxxxix), s 24(6).

<sup>88</sup> Rating and Valuation Act 1925, ss 1(2), 62(1)(2), 68(1); Overseers Order 1927, SR&O 1927 No 55. The parish-run poor law system was abolished by the Local Government Act 1929 which, coming into force on 1 April 1930, abolished poor law unions and their boards of guardians.

<i>Reference</i>	<i>Extent of repeal or revocation</i>
Rating and Valuation (Miscellaneous Provisions) Act 1955 (4 & 5 Eliz.2 c.9)	The whole Act.

*Rating and Valuation (Miscellaneous Provisions) Act 1955*

1. According to its long title, the purpose of the Rating and Valuation (Miscellaneous Provisions) Act 1955 (“the 1955 Act”) was “to amend the law as respects rating and valuation for rating, and for purposes connected therewith”.

2. Virtually the whole of the 1955 Act has been repealed already. Indeed, the General Rate Act 1967 repealed the 1955 Act as a whole other than sections 11 and 17.<sup>89</sup> Section 11 was repealed by the Water Act 1989.<sup>90</sup> The only provisions remaining unrepealed in section 17 are subsections (1) (*short title*) and (5) (*extent*).<sup>91</sup>

3. There being no substantive provisions remaining in force, the whole of the 1955 Act may now be formally repealed as being unnecessary.

*Extent*

4. The provisions proposed for repeal extended only to England and Wales.

*Consultation*

5. The Department for Communities and Local Government, the Local Government Association, the Welsh Local Government Association and the relevant authorities in Wales have been consulted about these repeal proposals.

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<sup>89</sup> The 1967 Act, s 117(1), Sch 14, Pt 1.

<sup>90</sup> The 1989 Act, s 190(3), Sch 27, Pt 2.

<sup>91</sup> Section 17(2) was repealed by Local Government Act 1958, s 67, Sch 9, Pt 5; section 17(3) was repealed by Local Government Act 1966, s 38(3), Sch 4, para 28(3)(d); section 17(4) was repealed by Statute Law (Repeals) Act 1975, s 1(1), Sch, Pt 14.

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 Rating (Caravan Sites) Act 1976 (c.15)

 The whole Act [as it extends to England and Wales].
 

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### *Rating (Caravan Sites) Act 1976*

1. According to its long title, the main purpose of the Rating (Caravan Sites) Act 1976 (“the 1976 Act”) was “to allow for the valuation and rating as a single unit in certain cases of caravan sites or portions of caravan sites inclusive of parts separately occupied by caravanners and of their caravans”. The 1976 Act extended throughout England, Wales and Scotland, but the provisions of the Act that applied to England and Wales have now been superseded by later legislation.

2. So far as England and Wales is concerned, the 1976 Act provided for the rating of caravan sites under the system of rating governed by the General Rate Act 1967 (“the 1967 Act”). It allowed valuation officers to exercise discretion as to whether a caravan site, or part of a site, should be rated as a single hereditament. The repeal of the 1967 Act and the introduction of new rules about the rating of caravan sites have effectively superseded the 1976 Act.

3. *Sections 1 and 2* relate to caravan sites in England and Wales.

4. *Section 1* provides that where, in a caravan site<sup>92</sup> having an area of not less than 400 square yards, pitches for leisure caravans<sup>93</sup> are separately occupied by persons other than the site operator so that the pitches so occupied are separate hereditaments for rating purposes, the valuation officer may, if he thinks fit, in the valuation list treat all or any of those pitches as forming a separate hereditament together with so much (if any) of the site as is in the occupation of the site operator. Where the area of a caravan site is treated as a single hereditament, it is deemed to be a single hereditament in the occupation of the site operator.

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<sup>92</sup> “Caravan” has the same meaning as it has for the purposes of Part 1 of the Caravan Sites and Control of Development Act 1960 (i.e. any structure designed or adapted for human habitation which is capable of being moved from one place to another (whether by being towed or by being transported on a motor vehicle or trailer) and any motor vehicle so designed or adapted (but excluding railway rolling stock and tents)): the 1976 Act, s 6(a). “Caravan site” means any land in respect of which a licence is required under the Caravan Sites and Control of Development Act 1960, Pt 1 (ss 1-30), or would be so required if the exemptions under paragraphs 4 and 11 of Schedule 1 to that Act were omitted: the 1976 Act, s 6(b).

<sup>93</sup> A caravan pitch is a “pitch for a leisure caravan” if, in accordance with any licence or planning permission regulating the use of the caravan site, a caravan stationed on the pitch is not allowed to be used for human habitation throughout the year: the 1976 Act, s 6(c).

5. *Section 2* contains provisions to ensure that, where the area of a caravan site is treated as a single hereditament pursuant to *section 1*, caravanners using the site are informed of the fact.

6. Other provisions in the 1976 Act that extend to England and Wales are *section 6* (interpretation) and *section 7* (short title and extent). Both provisions extend also to Scotland.

7. Sections 1 and 2 have effectively been superseded by the Non-Domestic Rating (Caravan Sites) Regulations 1990 (“the 1990 Regulations”).<sup>94</sup> These regulations deal with the treatment of caravan sites for the purposes of non-domestic rating under the Local Government Finance Act 1988 (“the 1988 Act”) and took effect on 1 April 1990.<sup>95</sup> They provide that where pitches for caravans on a relevant site<sup>96</sup> constitute separate hereditaments by virtue of being occupied by persons other than the site operator, those pitches are, together with so much of the site as constitutes a hereditament in the occupation of that site operator, to be treated as one hereditament and as occupied by that site operator.<sup>97</sup> The principal difference between the old rating regime under sections 1 and 2 and that now operating under the 1990 Regulations is that the valuation officer no longer has any discretion as to whether pitches should be treated as a hereditament occupied by the site operator.

8. It seems clear that the 1990 Regulations were intended to supersede the regime established by sections 1 and 2. Sections 1 and 2 provided for the rating of caravan sites under the rating system provided by the 1967 Act. The 1988 Act repealed the 1967 Act and provided that it should not have effect any time after 31 March 1990,<sup>98</sup> the day before the 1990 Regulations came into force. On this basis, sections 1 and 2 may be repealed as being superseded.

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<sup>94</sup> SI 1990/673, as amended by SI 1991/471.

<sup>95</sup> The 1990 Regulations are concerned with holiday caravans and other caravans used for non-domestic purposes. By contrast, a pitch occupied by a caravan is treated as a hereditament which will attract liability for council tax if the caravan is the sole or main residence of an individual: Local Government Finance Act 1988, s 66(3) (as substituted by the Rating (Caravans and Boats) Act 1996, s 1(2)).

<sup>96</sup> ‘Relevant site’ means a caravan site which (i) includes some property which is not domestic; and (ii) has an area of 400 square yards or more: the 1990 Regulations, reg 2(d).

<sup>97</sup> The 1990 Regulations, reg 3(1). Exceptions are made for pitches occupied for charitable purposes: reg 3(2).

<sup>98</sup> The 1988 Act, ss 117(1), 149, Sch 13, Pt 1.



*Extent*

9. Sections 3 to 5 of the 1976 Act extend only to Scotland. They contain analogous provisions to those in sections 1 and 2 relating to England and Wales. Since, however, sections 3 to 5 remain operative in Scotland, the repeal proposed by this note is confined to the 1976 Act as it extends to England and Wales. **Scotland to confirm please whether the repeal should extend also to Scotland.**

*Consultation*

10. The Department for Communities and Local Government, the Local Government Association, the Welsh Local Government Association and the relevant authorities in Wales and Scotland have been consulted about these repeal proposals.

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Rates Act 1984 (c.33)

The whole Act.

*Rates Act 1984*

1. According to its long title, the purpose of the Rates Act 1984 (“the 1984 Act”) was:

to enable the Secretary of State to limit the rates made and precepts issued by local authorities; to require local authorities to consult representatives of industrial and commercial ratepayers before reaching decisions on expenditure and the means of financing it; to make provision for requiring additional information to be given to ratepayers; to require notice of the rates payable in respect of a dwelling-house to be given to any occupier not in receipt of a demand note; and to make other amendments relating to rates.

2. The 1984 Act was an attempt by the Government to protect individuals and businesses from the effects of excessive spending on the part of some local authorities who recouped their costs by increased local taxation on those individuals and businesses. *Part 1* of the 1984 Act empowered the Secretary of State to set a maximum rate for any designated local authority in any given financial year. *Part 2* empowered the Secretary of State to control the rates in respect of all local authorities.<sup>99</sup> The only unrepealed substantive provision in *Part 3* is *section 14* which provides for rating authorities to provide ratepayers with information about past or proposed expenditure. *Part 4* contains supplementary provisions. *Schedules 1 and 2* have already been repealed.<sup>100</sup>

3. The 1984 Act was based on the system of rating as it existed under the General Rate Act 1967 and became obsolete in 1990 once the 1967 Act had been repealed. The 1967 Act was repealed by the Local Government Finance Act 1988,<sup>101</sup> which replaced the old rating system with a new local taxation system.<sup>102</sup> The

<sup>99</sup> The principal provisions of Part 2 (sections 10 and 11) have never been brought into force.

<sup>100</sup> Local Government Finance (Repeals, Savings and Consequential Amendments) Order 1990, SI 1990/776, art 3(1), (2), Sch 1. The only unrepealed substantive provisions in these two Schedules are paragraphs 23 and 24 of Schedule 1. Paragraph 23 substituted s 59(11)(c) of the Local Government, Planning and Land Act 1980 but became spent when the substituted provision was repealed by the Statute Law (Repeals) Act 2004, s 1(1), Sch 1, Pt 10, Group 2. Paragraph 24 inserted section 3(9) and (10) into the Local Government Finance Act 1982. However, since section 3(9) and (10) related to rates and precepts arising under the General Rate Act 1967, paragraph 24 became obsolete following the repeal of the 1967 Act.

<sup>101</sup> The 1988 Act, ss 117(1), 149, Sch 13, Pt 1.

<sup>102</sup> The Local Government Finance Act 1988 created a non-domestic rating system and abolished rating in relation to domestic property, replacing it with the community charge. The community charge was itself abolished and replaced by the council tax with effect from 1 April 1993: Local Government Finance Act 1992, Pt 1.

modern equivalent of rating on domestic property is the council tax, and provisions limiting the amount of council tax chargeable by local authorities are contained in the Local Government Finance Act 1992.<sup>103</sup> It follows that the 1984 Act no longer serves any useful purpose and may be repealed on that basis.

*Extent*

4. The provisions proposed for repeal extended only to England and Wales.

*Consultation*

5. HM Treasury, the Department for Communities and Local Government, the Local Government Association, the Welsh Local Government Association and the relevant authorities in Wales and Scotland have been consulted about these repeal proposals.

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<sup>103</sup> The 1992 Act, ss 52A to 52Z.