deductions from gross value in respect of owners' drainage, etc., rates, and deductions in urban areas for land covered with water and a small number of other properties. The latter deductions represent the consolidation in 1925 of the reliefs from certain types of rate enjoyed before that date by several classes of property. These classes have since been greatly diminished by the complete derating of agriculture, the special arrangements for contributions in lieu of rates for nationalised railways and canals and the redemption of tithes, and will probably be halved again when the formula method for the assessment of water undertakings takes effect, so that relatively few properties are affected by the change. The corresponding reliefs in rural areas were ended in 1956.

Clause 7 abolishes a 19th century restriction on the rateable value of land acquired for burial grounds under certain statutory provisions. It will put these burial grounds on the same footing as others for valuation for rating.

Clause 10 similarly puts on the same basis the rating of all local authority parks which are available for free and unrestricted use by the public. The broad effect is that, except to the extent that parts of them are used for commercial purposes, none of the parks, under case law, will be rateable in future.

Clause 11 makes it possible for rating authorities to adopt modern methods of accounting in their rating departments. The removal of the requirement for the keeping of a rate book, which dates from an Act of 1743, is accompanied by provisions as to evidence of the due making and publication of rates, and by the substitution of a right for the ratepayer to information from the rating authority for the existing right (which is very rarely used) to inspect the rate book.

Under the existing law, a rating authority may rate the owner of property, instead of the occupier, either by agreement or, if the rateable value of the property is below certain limits, compulsorily. The limits of rateable value are, in general, £25 in London and certain other areas, and £18 elsewhere. New limits will be needed after the 1963 revaluation, and **clause 12** enables the Minister to prescribe these limits. At present, the minimum allowance payable to owners who are compulsorily rated is 10 per cent. and the maximum which may be paid to them, either on compulsory compounding or by agreement, is 15 per cent. The clause reduces the limit to 10 per cent. in both instances. Rating authorities who pass on to their own tenants the compounding allowances which they receive as owners of houses are obliged to make similar allowances to the owner-occupiers of similar properties This obligation is withdrawn by the clause.

Under the Rating and Valuation Act, 1955, an occupier may in certain circumstances temporarily withhold part of his rates pending settlement of a proposal made for a reduction of the value of his property in a new list. **Clause 13** modifies this provision so that he may withhold only one-half of the extra rates as compared with his liability in the last year before revaluation, and so that the only proposal which enables rates to be withheld is the first proposal, made in the first six months of the new list, by the occupier or rated owner

Clause 14 enables rating authorities to refund rates when too much has been paid, in circumstances where at present the ratepayer has no entitlement to a refund because he has delayed taking the steps necessary to restrict his rates to the correct amount.

Premises occupied for the purposes of the Crown are not rateable, although Treasury contributions in lieu of rates are made in respect of such premises occupied by central Government establishments (e g. Government offices). Some premises occupied for Crown purposes are, however, provided and maintained by local and other authorities (e.g. magistrates' courts and probation offices). **Clause 20** enables these authorities to make contributions in aid of rates in respect will qualify for any Government grant at present attracted by the other expenses of maintenance.

No. 3. WHO'S WHO IN THE RATING REFORM CAMPAIGN

Ex-Bailie A. B. MACKAY

Joint Representative for Glasgow

Alexander Burns Mackay, born 1882. On leaving school the feudal countryside offered no employment and he became a citizen of Glasgow. There, he was aroused to the horrors of slumdom, with frequent cases of eight persons of both sexes herded together in a single apartment. He took every opportunity to expose the power of landlordism in sterilising the countryside and adding to the problems of the towns.

In 1908, after long discussion with a friend, Mackay went all out for the Taxation and Rating of Land Values in The Young Scots Society and the Liberal Party. Although disappointed with the outcome of the 1909 Budget the Scottish League carried on its active propaganda, but, after the first world war the centre of gravity seemed to shift to the Labour Party and "A.B." as he came to be called, fought under that banner several parliamentary fights as propaganda to enlist the interest of professional workers in Finance and T.L.V.

On retiring from business in 1939 "A.B." entered Glasgow Town Council as a representative of Gorbals Ward and later became a magistrate of the City and, in the Courts encountered the baneful results of the rotten state of affairs.

In Party Group, in Committees and on platforms "A.B." put forward Rating of Land Values. In 1951 "A.B." did not seek election to the Council, but carried on public service in several directions. Needless to say he continues to work for the full application of our policy.