GENERAL ORDER of Local Government Board: Rate Accounts (39 and 40 Vict., c. 61, s. 37).

To the Overseers of the Poor of every Parish in England and Wales ;—
And to all others whom it may concern.

WHEREAS by Section 37 of "The Divided Parishes and Poor Law Amendment Act, 1876" (39 and 40 Vict., cap. 61), which was passed on the 15th day of August, 1876, it is enacted as follows :—

" From and after the twenty-fifth day of March
" next, when an Overseer shall make and
" levy any rate or assessment which is not
" now subject to be audited by the District
" Auditor, or by any Auditor or Auditors
" appointed under or by virtue of the Metro-
" polis Local Management Act, such rate or
" assessment, and the accounts relating
" thereto, shall be submitted by him, and by
" the Collector thereof, if any, to the said
" Auditor, in the like manner, and with the
" like incidents, consequences, liabilities, and
" power of appeal as in the case of the Poor
" Rate made by such Overseer ; and every
" other audit of every such rate or assess-
" ment, if any, shall cease."
" And the Local Government Board shall have
" the same power to make orders to regulate
" the keeping of such accounts as they have
" in regard to other local rates."

Now therefore, we, the Local Government Board, in pursuance of the powers given to us by the Statutes in that behalf, hereby order as follows :—

ART. 1. In every case in which, after the twenty-fifth day of March, one thousand eight hundred and seventy-nine, any Rate as defined in this Order shall be made and levied by Overseers in any parish or any part thereof, the following Regulations shall be observed, except in so far as we may from time to time assent to any departure therefrom.

ART. 2. In this Order—

" Rate " means any rate or assessment coming within the provisions of Section 37 of the "Divided Parishes and Poor Law Amendment Act, 1876," above recited.

" Rateable Value " includes net annual value and any other basis of value on which a Rate is required to be assessed.

" Overseer" means any person to whom the word " Overseer " in the section above recited applies, and the word " Overseers " applies not only to the whole body of Overseers, but also to the majority of that body.

" Collector" means any person lawfully appointed or employed to collect any Rate to which this Order applies.

" Parish " means any place for which a separate Poor Rate shall or can be made or for which a separate Overseer is or can be appointed.

KEEPING OF ACCOUNTS.

Overseers.

ART. 3. The Overseers shall (except so far as such books may be kept under their direction by any Collector) punctually enter and accurately keep according to the forms and directions in the Schedule to this Order—

A Rate Book, in the Form (No. 1) in the said Schedule. In this book shall be inserted the particulars of the assessment and collection of the

Rate and the Heading or Title of the Rate as set forth in the Form ; and the Overseers shall, before any sum of money in respect of the said Rate is collected, sign a declaration, in the terms or to the effect set forth in the said Form.

Provided, that in any case where Overseers make a Rate as defined in this Order on the same day on which they make a Poor Rate, and where such Rate as defined in this Order is made over an area no part of which is outside the area over which the said Poor Rate is made, then the said Rate as defined in this Order may be made in the same Book and on the same pages thereof as the said Poor Rate, if the two regulations next following and marked (a) and (b) be observed.

(a.) On each of the several pages containing the said Poor Rate there shall be added after the last column thereof, the several columns numbered from 7 to 16, both inclusive, in the Form No. 1 in the said Schedule.

(b.) After the heading of the said Poor Rate, and before the commencement of the columns thereof and of the Rate as defined in this Order, the form of heading prescribed in the said Form (No. 1) in the said Schedule shall be inserted, and immediately after the signatures to the form of declaration appended to the said Poor Rate, the form of declaration prescribed in the said Form (No. 1) in the said Schedule shall be added.

(c.) Whether the Rate as defined in this Order be made in a separate Book or in the same Book with a Poor Rate, the several columns of *The Rate Book* which are numbered 7, 8, 10, and 11 respectively in the said Form (No. 1), shall be added up at the foot of every page, and the several totals shall be ascertained and set forth at the foot of the Rate, before any sum of money in respect of the said Rate is collected.

(d.) If the Overseers shall deem it convenient, the Rate may be divided into several portions corresponding with the several divisions of the parish, if any, so as to bring all the rateable property of each division together, and there may be separate series of numbers for the assessments in every division, and they may in like manner bring together in the Rate separate classes of rateable property.

A *Rate Receipt and Payment Book*, in the Form (No. 2) in the said Schedule. On one side of this book shall be entered an account of all moneys received by the Overseers in respect of the Rate, and on the other side, with the proper dates, an account of all moneys paid and expended by them in respect thereof ; and the Overseers shall sign the same in the place prescribed in the said Form.

A *Rate Receipt Check Book*, in the Form (No. 3) in the said Schedule. The receipts and counterfoils shall be numbered consecutively with numbers corresponding with those in the Rate Book, and the Overseers shall cause a *Demand Note* to be printed in the *Rate Receipt Check Book*, in the Form prescribed in the said Schedule, and the Demand Notes shall be numbered so as to correspond with the numbers of the respective receipts.

ART. 4. When the amount of the Rate shall be received from any person assessed, at that time and not before, the receipt applicable to such person's assessment shall be detached from the Rate Receipt Check Book, and the same shall be delivered, stamped with an adhesive stamp where the amount of the payment shall render such