

has been stated, have a good deal of property, derived from ancient sources, the income of which may be, however, earmarked for special purposes. The larger boroughs receive Treasury grants (p. 362) in respect of such services as education and police, usually through the County Council. In addition to its loan-raising powers as a sanitary authority (p. 353), a borough council may also, with the consent of the Local Government Board, raise loans for strictly defined municipal purposes, such as the purchase of sites for, and the erection of, municipal buildings.

BOROUGH RATES

But the bulk of the income of an ordinary borough is derived from the borough rate, which is levied by the overseers, on the demand of the borough council, from each parish within the borough, on the basis of the poor-rate (p. 344); unless the council chooses to order an independent valuation. But an appeal lies by any person aggrieved by the incidence of such rate, as in the case of a county rate, to the Quarter Sessions, either of the borough itself, held by the Recorder (p. 373), if it is a 'Quarter Sessions' borough, or to the Quarter Sessions of the county in which the borough is situated. All income received by the borough council, unless earmarked for special purposes, is paid into the borough fund; and no payment thereout, except for regular outgoings, such as salaries or allowances of the Mayor, Recorder, Town Clerk, Stipendiary Magistrate, and other officials, can be made, except upon an order of the council, signed by three members, or of a Court of Quarter or Petty Sessions.

SPECIAL TYPES OF BOROUGH

So much for the general features common to all boroughs, of which there are some three hundred and