

The ratepayer or his solicitor or counsel must appear before the assessment committee, which consists of local men, to support his objection. If he objects to the gross value, let him be ready with evidence of the value of his house, and of the general values of property in the neighbourhood, and let him be prepared to produce his tenancy agreement. If he has grounds for saying that his house is inferior to similar houses in the neighbourhood—for instance, has no bath-room or has not got electric light or is badly built—let him give evidence of it. If his objection is that an insufficient allowance has been made for repairs and other expenses, let him be prepared with evidence on this point. An appeal lies from the assessment committee to special or quarter sessions, of which the latter is generally preferable, but at this point the householder should, if he desires to appeal further, consult his solicitor. On the appeal to sessions, the appellant will be limited to the grounds of appeal given in his notice of objection, so that if it is his intention to carry his appeal beyond the assessment committee, it is advisable for him to take advice in drawing his notice of the objection. In the provinces the valuation list is drawn up from time to time as occasion requires; in the metropolis it is quinquennial. Supplemental lists may be drawn up from time to time to deal, for instance, with cases of new property becoming rateable or increases in values.

Payment of rates is enforced by distress on the goods of the occupier, and in default of distress by imprisonment. Application is made to a magistrate for a distress warrant. On the hearing of this application the ratepayer cannot be heard to contend that he is over-assessed or that the rates are too high or are unjust. He is limited to points which contest the jurisdiction of the magistrate to grant the warrant—for instance, that the property is not in the parish, or that the person rated is not the occupier.