

ANNO TRICESIMO NONO & QUADRAGESIMO

GEORGII III. REGIS,

CAP. XXX.

An Act for extending, from the Twenty-fifth Day of *March* One thouſand eight hundred, until the Twenty-fifth Day of *March* One thouſand eight hundred and one, the Period of Preference, granted and continued by ſeveral Acts to Bodies Corporate and Perſons for the Redemption of Land Tax; and for enlarging ſeveral of the Powers contained in the ſaid Acts. [4th *April* 1800.]

Preamble.

WHEREAS it is expedient that the Period within which all Bodies Corporate and Politick, Companies and Perſons mentioned in ſeveral Acts paſſed in the Thirty-eighth and Thirty-ninth Years of His preſent Majeſty's Reign, were allowed the Benefit of Preference in contracting for the Redemption of any Land Tax therein mentioned; and which was, by an Act of the preſent Seſſion of Parliament, extended until the Twenty-fifth Day of *March* One thouſand eight hundred, ſhould be revived, continued, and further extended; and that further Proviſion ſhould be made for facilitating the Redemption of the Land Tax, by Archbiſhops, Biſhops, and other eccleſiaſtical Perſons, and by all Corporations: May it therefore pleaſe Your Majeſty that it may be enacted; and be it enacted by the King's moſt Excellent Majeſty, by and with the Advice and Conſent of the Lords Spiritual and Temporal, and Commons, in this preſent Parliament aſſembled, and by the Authority

Corporations and Perſons entitled to redeem Land Tax till *March* 25, 1801, inſtead of *March* 25, 1800.

Authority of the ſame, That all Bodies Corporate and Politick, Companies and Perſons in the ſaid Acts mentioned, who, by the ſame Acts, or any of them, were empowered to contract for the Redemption of the Land Tax charged on any Manors, Meſſuages, Lands, Tenements, or Hereditaments, of which they were or ſhould be in Poſſeſſion, or to the Rents and Profits whereof they were or ſhould be beneficially entitled, or in which they ſhould have any Eſtate or Intereſt in Remainder, Reverſion, or Expectancy, or, being ſubſtitute Heirs of Entail, ſhould be entitled in their Order to ſucceed to, in Preference to any other Bodies, Corporations, Companies, or other Perſons whatſoever, not having an Eſtate or Intereſt therein, and the reſpective Committees, Curators, Tutors, Guardians, or Truſtees of ſuch Perſons on their Behalf reſpectively, are hereby declared to have, and ſhall continue to have, and be entitled to ſuch and the like Preference in the Redemption of ſuch Land Tax over ſuch other Bodies, Corporations, Companies, or Perſons, from and after the Twenty-fifth Day of *March* One thouſand eight hundred, until and upon the Twenty-fifth Day of *March* One thouſand eight hundred and one.

So much of 38 *Geo.* III, Cap. 60, as requires the Conſent of Commiſſioners to the Grant of any Mortgage, &c. repealed.

II. And be it further enacted, That ſo much, and ſuch of the Proviſions of an Act, paſſed in the Thirty-eighth Year of the Reign of His preſent Majeſty, intituled, *An Act for making perpetual, ſubject to Redemption and Purchaſe in the Manner therein ſtated, the ſeveral Sums of Money now charged in Great Britain as a Land Tax for One Year, from the Twenty-fifth Day of* March *One thouſand ſeven hundred and ninety-eight*, as require that the Commiſſioners appointed, or to be appointed, for carrying that Act into Execution, ſhall conſent to and approve of the Grant of any Mortgage or any Rent Charge thereby authorized to be made or granted by any Bodies Corporate or Politick, or Companies, and alſo ſuch Proviſions as require that a Schedule ſhould be produced, and One Month's Notice in Writing given to the ſaid Commiſſioners previouſly to any ſuch Mortgage or Grant, and all ſuch other Proviſions as require the Sanction, Direction, Authority, or Concurrence of the ſaid Commiſſioners to or in any ſuch Mortgage or Grant, ſhall, from and immediately after the paſſing of this Act, be, and the ſame are hereby repealed.

Mortgages to be made under Authority of the Commiſſioners appointed by Letters Patent under 39 *Geo.* III, Cap. 21.

III. And be it further enacted, That every Mortgage or Rent Charge which ſhall be made or granted from and after the paſſing of this Act, by any ſuch Bodies Politick or Corporate, or Companies as aforeſaid, for the Purpoſe of redeeming all or any Part of the Land Tax charged upon any Manors, Meſſuages, Lands, Tenements, or Hereditaments belonging to them, whether the ſame ſhall be in their own Poſſeſſion, or let to Tenants at Will, or from Year to Year, or for any Term of Years abſolute or determinable on a Life or Lives, for which a Fine or Premium was or ſhall be paid, or for Lives, where a Rent was or ſhall be reſerved or a Fine or Premium paid, ſhall be made under the Direction and Authority of the Commiſſioners appointed by His Majeſty by Letters Patent under the Great Seal of *Great Britain*, under the Authority of an Act, paſſed in the Thirty-ninth Year of His preſent Majeſty's Reign, intituled *An Act to amend and render more effectual Two Acts, paſſed in the Thirty-eighth Year of His preſent Majeſty's Reign and the preſent Seſſion of Parliament, for the Redemption and Purchaſe of the Land Tax*; and

every ſuch Mortgage or Rent Charge, when approved of and confirmed by the ſaid laſt mentioned Commiſſioners, or any Two or more of them, certified by their ſigning and ſealing the Deed or Deeds creating the ſame, ſhall be valid and effectual.

Commiſſioners to have the ſame Powers touching ſuch Grants as they have concerning Sales of Manors, *etc.*

IV. And be it further enacted, That the Commiſſioners laſt herein-before mentioned, ſhall and may have and exerciſe, and are hereby inveſted with all and ſingular the ſame Powers and Authorities of Controul, Diſcretion, Conſent, Approbation, and Confirmation, and of requiring Information, and of receiving Affidavits and Depoſitions to be taken by and before the ſame Perſons, and all other Powers and Authorities touching and concerning any ſuch Mortgage or Rent Charge as laſt herein-before mentioned, as they are inveſted with by the Act laſt herein-before referred to, touching and concerning the Sales of Manors, Meſſuages, Lands, Tenements, or Hereditaments thereby made ſubject to their Controul, Direction, and Confirmation.

Governors of *Queen Anne*'s Bounty may purchaſe Rent Charg-s granted by Rectors, *etc.* of Livings augmented by the Bounty, that they may be extinguiſhed.

V. And be it further enacted, That it ſhall be lawful for the Governors of the Bounty of Queen *Anne*, for the Augmentation of the Maintenance of the poor Clergy, who are authorized by the afore-mentioned Acts, or any of them, to lay out Monies applicable towards the Augmentation of Livings in and for the Redemption of Land Tax, from Time to Time to lay out any ſuch Sum or Sums as now is or are or ſhall be hereafter applicable for that Purpoſe, by virtue of the ſame Acts, or any of them, in, for, or towards the purchaſing any Rent Charge or Rent Charges which ſhall have been or ſhall be granted under the Authority of any of the ſaid Acts, or of this Act, by any Rector, Vicar, or Curate, of any Living or Livings which the ſaid Governors have already agreed or ſhall hereafter agree to augment; and ſuch Rent Charge or Rent Charges, when ſo purchaſed, ſhall be ſurrendered to ſuch Rector, Vicar, or Curate, as the Caſe may be, or his Succeſſors, to the Intent that the ſame may ſink and be extinguiſhed for the Benefit of ſuch Living or Livings.

Truſtees for the poor Clergy, under any Wills, may execute the Powers given them for the Redemption of Land Tax contracted for by Incumbents, until *March*, 25 1801.

VI. And be it further enacted, That it ſhall be lawful for the Truſtees for the Time being of any Truſt Property heretofore given by any Will for the Purpoſe of being laid out in the Purchaſe of Lands or impropriate Tithes for the Benefit of the poor Clergy of *England*, and who were empowered by an Act, paſſed in the Thirty-ninth Year of the Reign of His preſent Majeſty, intituled, *An Act to enlarge the Time limited for the Redemption of the Land Tax, and to explain and amend an Act, made in the laſt Seſſion of Parliament, intituled,* '*An Act for making* '*perpetual, ſubject to Redemption and Purchaſe in the Manner therein* '*ſtated, the ſeveral Sums of Money now charged in* Great Britain *as a Land* '*Tax for One Year, from the Twenty-fifth Day of* March *One thouſand* '*ſeven hundred and ninety-eight*;' and by another Act, paſſed in the ſame Seſſion of Parliament, intituled, *An Act for enlarging the Time limited by certain Acts paſſed, for the Redemption of the Land Tax, and for explaining and amending the ſame*; to apply their Funds therein-mentioned for the Redemption or Purchaſe of Land Tax charged upon the Lands, Tithes, or other Profits, ariſing from any Living or Livings belonging to the Church of *England*, which ſhould have been contracted for on or before the Twenty-fifth Day of *March* One thouſand eight hundred, to carry into Execution all and every the ſaid Powers for the Redemption

or

or Purchaſe of ſuch Land Tax, which ſhall have been or ſhall be contracted for by the Incumbent or Incumbents of any Living or Livings, in the Manner directed by the ſaid firſt mentioned Act, at any Time before the Twenty-fifth Day of *March* One thouſand eight hundred and one; and the Transfer of Stock or Payment of Money for ſuch Redemption ſhall have Effect from the Quarter Day preceding ſuch Transfer or Payment; and all other Acts, Matters, and Things, which the ſaid Truſtees might fully have done under and by virtue of the ſaid Acts, or either of them, ſhall be as valid and effectual to exonerate and diſcharge the Lands, Tithes, and other Profits of ſuch Living or Livings from the Payment of the Land Tax redeemed, as if ſuch Land Tax had been contracted for on or before the Twenty fifth Day of *March* One thouſand eight hundred; and all Contracts made before the paſſing of this Act ſhall be valid and effectual, for the Purpoſes in the ſaid Acts mentioned, notwithſtanding any Limitations of Time therein contained,

Governors of the Charity for the Relief of the Widows and Children of Clergymen, may, under the Authority of Two Commiſſioners appointed by 39 *Geo.* III, Cap. 21. ſell Lands given by Will, and purchaſe the Land Tax on any Lands veſted in them.

VII. And be it further enacted, That it ſhall be lawful for the Governors of the Charity for the Relief of the poor Widows and Children of Clergymen, under the Direction and Authority of any Two or more of the Commiſſioners appointed by the ſaid Act paſſed in the Thirty-ninth year of His preſent Majeſty's Reign, intituled, *An Act to amend and render more effectual Two Acts paſſed in the Thirty-eighth Year of His preſent Majeſty's Reign and the preſent Seſſion of Parliament, for the Redemption and Purchaſe of the Land Tax*, to ſell and diſpoſe of any Manors, Meſſuages, Lands, Tenements, and Hereditaments, given to them by any Will, either generally in Truſt for the Relief of ſuch poor Widows or Children as aforeſaid, or ſubject to any Qualifications or Reſtrictions as to the Mode of applying ſuch Relief, in the Extent of the Allowance to be made to Individuals, and to apply the Money ariſing by ſuch Sale or Sales for the Purpoſe of purchaſing or redeeming Land Tax charged on any Manors, Meſſuages, Lands, Tenements or Hereditaments, veſted in ſuch Governors, for the Purpoſes of their Charity.

Where the Land Tax on the Glebe, *etc.* of any Living in the Patronage of *Oxford* or *Cambridge*, or *Eaton* or *Wincheſter*, ſhall not have been purchaſed by the Incumbent, the Corporations may purchaſe it as Perſons entitled in Remainder, and may ſell Lands for that Purpoſe; but the College, *etc.* ſhall be entitled to a Rent Charge equivalent to the Amount, unleſs

VIII. And be it further enacted, That where the Land Tax charged upon the Glebe Lands, Tithes, or other Profits of any Living or Livings in the Patronage of any College, Cathedral Church, Hall, or Houſe of Learning in either of the Univerſities of *Oxford* and *Cambridge*, or in the Patronage of either of the Colleges of *Eaton* or *Wincheſter*, or of any Truſtee or Truſtees for any ſuch College, Cathedral Church, Hall, or Houſe of Learning as aforeſaid, ſhall not have been redeemed or purchaſed by the Incumbent of ſuch Living or Livings, it ſhall be lawful for the Corporations of ſuch Colleges, Cathedral Churches, Halls, or Houſes of Learning reſpectively, to purchaſe or redeem the ſame on the ſame Terms as Perſons entitled in Remainder to ſuch Glebe Lands, Tithes, or other Profits would be capable of ſo doing, and to provide for ſuch Purchaſe or Redemption by a Sale of any Lands or Tenements belonging to ſuch Corporations reſpectively, or by the Grant of any Rent Charge, which they could or might lawfully make for the Redemption or Purchaſe of any Land Tax charged on their own Lands, and the Land Tax ſo redeemed ſhall be forthwith extinguiſhed; but ſuch College, Cathedral Church, Hall, or Houſe of Learning reſpectively ſhall nevertheleſs be entitled to an annual Rent Charge

iſſuing out of ſuch Living, equivalent to the Amount of ſuch Land Tax, which ſhall be recoverable by Action, Suit, Diſtreſs, or any other Means, by which Rents reſerved by Leaſes are recoverable at Law, unleſs it ſhall be declared in Writing, under the Common Seal of the Body or Bodies having ſuch Right of Patronage or Nomination, at the Time of preſenting or nominating any Clerk or Clerks to ſuch Living or Livings, that ſuch Rent Charge ſhall be ſuſpended during his or their Incumbency or reſpective Incumbencies; which Declaration the Body or Bodies entitled to nominate to ſuch Living or Livings ſhall from Time to Time be competent to make; and ſuch Suſpenſion ſhall be without Prejudice to the Right of the ſaid Body or Bodies to recover the ſame after the next or any future Avoidance: Provided always, That any Declaration made by ſuch laſt mentioned Bodies, or any of them, at the Time of redeeming the ſaid Land Tax, ſhall be as available during the Incumbency of the then Rector, Vicar, or Curate, as if it had been made at the Time of his being preferred to ſuch Living.

it ſhall be declared in Writing, that the Rent Charge ſhall be ſuſpended.

IX. And be it further enacted, That where any Land Tax, charged upon any Rectory, Vicarage, or other Living, ſhall have been or ſhall hereafter be redeemed by the Patron or Patrons thereof, and ſuch Rectory, Vicarage, or other Living, ſhall thereby have been or ſhall be exonerated from ſuch Land Tax, then and in every ſuch Caſe it ſhall be lawful for ſuch Patron or Patrons, his, her, or their Heirs, Executors, Adminiſtrators, or Aſſigns, from Time to Time to uſe the ſame Powers and Remedies for the Recovery of the Amount of ſuch Land Tax as Landlords can or may uſe for the Recovery of Rents in arrear.

Patrons redeeming Land Tax ſhall have the like Remedies for Recovery of the Amount as Landlords have for Rent.

X. And whereas by the ſaid Act, paſſed in the Thirty-ninth Year of His Majeſty's Reign, it is enacted, That upon the Purchaſe as therein mentioned, of the Reverſion of any Manors, Meſſuages, Lands, Tenements or Hereditaments, holden by any Leaſe as therein mentioned by or with the proper Monies of the Perſon or Perſons for the Time being beneficially entitled to the Rents and Profits thereof, ſuch Reverſion ſhall be ſettled under the Direction of the ſaid Commiſſioners, ſo as and in ſuch Manner as that the Amount of the Money paid for the Purchaſe thereof, with lawful Intereſt, may be a Charge on ſuch Reverſion for the Benefit of the Perſon or Perſons advancing the ſame, his, her, or their Executors, Adminiſtrators, and Aſſigns, and that ſubject thereto the Fee-Simple of ſuch Manors, Meſſuages, Lands, Tenements, and Hereditaments, ſhall be ſettled for the Benefit of the Perſon or Perſons ſo purchaſing the ſame, and of ſuch other Perſon or Perſons as would have been entitled to the Benefit of any renewed Leaſe, as in the ſaid Act mentioned: And whereas no Power is thereby given to charge the ſubſiſting Eſtates in ſuch Manors, Lands, Tenements, and Hereditaments, with the Money to be advanced for ſuch Purchaſe, or to make any ſuch Charge, except where the Monies advanced are the proper Monies of the Perſon or Perſons beneficially entitled to the Rents and Profits thereof: Be it enacted, That when any ſuch Purchaſe of any ſuch Reverſion ſhall be made by or on the Behalf of the Perſons entitled to the Benefit of any ſubſiſting Leaſe or Leaſes, the Immediate Eſtates and Intereſts, as well as the Reverſion expectant thereon, ſhall be charged with and made ſubject to the Re-payment of the principal Money to be advanced for the Purchaſe of ſuch Reverſion, with Intereſt for the ſame, as the ſaid Commiſſioners ſhall direct: Provided always,

When the Purchaſe of any Reverſion of Land holden by Leaſe ſhall be made by Perſons entitled to the Benefit of any ſubſiſting Leaſe, the immediate Intereſts, as well as the Reverſion, ſhall be chargeable with the Money advanced, and Intereſt, *etc.*

That the Perſons entitled ſucceſſively to the Rents and Profits of ſuch Manors, Lands, Tenements, and Hereditaments reſpectively, ſhall be made chargeable with the Intereſt accrued during his or her Eſtate therein, and that no greater Arrear than for One Year ſhall be recoverable againſt any Perſon who ſhall become entitled in Remainder for Intereſt accrued during the Eſtate or Term of any Perſon or Perſons entitled to any preceding Eſtate or Intereſt in the Premiſes.

Reverſioners may ſell the Fee-Simple of Lands, ſubject to the ſubſiſting Intereſts, to raiſe Money for the Redemption of the Land Tax thereon, and on any other Lands limited to the ſame Uſes.

XI. And be it further enacted, That it ſhall be lawful for all and every Perſon or Perſons, who is or are or ſhall, for the Time being, be entitled to the immediate Reverſion or Remainder to any Manors, Meſſuages, Lands, Tenements, or Hereditaments, which ſhall have been granted by any former Owner or Owners for any beneficial Leaſe or Leaſes, or by any Copy or Copies of Court Roll, or by any other Grant, according to the Cuſtom of any Manor, for Life or Lives, or Years abſolute, or Years determinable upon any Life or Lives, to ſell and diſpoſe of the Fee-Simple and Inheritance of any ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, ſubject to the ſubſiſting Intereſts of ſuch reſpective Leſſees, Copyholders, or other Cuſtomary Tenants, for the Purpoſe of raiſing Money for the Redemption of the Land Tax charged thereon, and alſo on any other Manors, Meſſuages, Lands, Tenements, or Hereditaments, and whether in the ſame or different Counties, the Reverſion, Fee-Simple, and Inheritance whereof ſhall be ſettled and limited to the ſame Uſes, and in the ſame Order and Courſe of Limitation, in like Manner, and under the like Reſtrictions, as he, ſhe, or they could or might have done in caſe ſuch ſubſiſting Leaſehold and Copyhold Eſtates and Intereſt, had been granted by him, her, or them.

Where an Option ſhall have been declared to conſider the Contractor for the Land Tax on the ſame footing as a Perſon not intereſted in the Lands, he may within Three Months after *March* 25, 1800, apply to the Commiſſioners, who may contract with him for exonerating the Land from the Tax, and may amend Contracts, or enter into new Ones.

XII. And be it further enacted, That in all Caſes where, in any Contract for the Redemption of any Land Tax, an Option ſhall have been declared to conſider the Perſon or Perſons, Bodies, Corporations, or Companies contracting for ſuch Land Tax, on the ſame footing as a Perſon not intereſted in the Manors, Meſſuages, Lands, Tenements, or Hereditaments comprized in ſuch Contract, by reaſon whereof the ſaid Manors, Meſſuages, Lands, Tenements, or Hereditaments remain chargeable to Land Tax, and the Perſon or Perſons, Bodies, Corporations, or Companies, who ſhall have entered into ſuch Contract, his, her, or their Heirs, Executors, Adminiſtrators, Aſſigns, or Succeſſors, ſhall be deſirous of exonerating the Manors, Meſſuages, Lands, Tenements, or Hereditaments comprized in ſuch Contract from Land Tax, it ſhall be lawful for him, her, or them, at any Time within the Space of Three Calendar Months after the Twenty-fifth Day of *March* One thouſand eight hundred, to make Application for that Purpoſe to the Commiſſioners ſpecially appointed for the Purpoſes of the ſaid Acts, for the County, Riding, Shire, Stewartry, City, Town, or Place, where ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, ſhall be ſituate; and on every ſuch Application, and on the Production of a Certificate of the Amount of Land Tax then charged on ſuch Manors, Meſſuages, Lands, Tenements, and Hereditaments, and of the Contract for the Redemption of ſuch Land Tax, to the ſaid Commiſſioners, it ſhall be lawful for them, or any Two or more of them, to contract with ſuch Perſon or Perſons, Bodies, Corporations, and Companies, his, her, or their Heirs, Executors, Adminiſtrators, Aſſigns, or Succeſſors, for exonerating

onerating their ſaid Manors, Meſſuages, Lands, Tenements, or Hereditaments from Land Tax; and in every ſuch Caſe where it ſhall appear by ſuch Certificate and Contract, that no Variation has taken place in the mean Time in the Amount of ſuch Land Tax, to amend, or cauſe to be amended, any ſuch Contract, by ſtriking out all ſuch Parts thereof as relate to the Declaration of ſuch Option therein, and to certify their having ſo done, under their reſpective Hands and Seals, on the Back of ſuch Contract; which Contract, with ſuch Indorſement, being afterwards regiſtered in the Manner and within the Time directed by the ſaid Acts, in Caſes of entering into Contracts, the Manors, Meſſuages, Lands, Tenements, and Hereditaments comprized therein, ſhall be wholly exonerated from Land Tax from the ſaid Twenty-fifth Day of *March* One thouſand eight hundred; and in every ſuch Caſe where it ſhall appear by ſuch Certificate of the Amount of Land Tax, and Contract for Redemption thereof reſpectively, that the Amount of Land Tax then charged upon the Manors, Meſſuages, Lands, Tenements, and Hereditaments comprized therein, is either more or leſs than the Amount of Land Tax redeemed in ſuch Contract, it ſhall be lawful for ſuch Commiſſioners, or any Two of them, to reſcind ſuch Contract, and to enter into a new Contract for the Redemption of the Land Tax which ſhall be then charged upon the ſaid Manors, Meſſuages, Lands, Tenements, and Hereditaments, to take place from the Twenty-fifth Day of *March* One thouſand eight hundred, without any Declaration of an Option being inſerted therein; and on the Back of ſuch new Contract to inſert a true Copy of any Receipt or Receipts indorſed on the original Contract, purporting to be given by any Caſhier or Caſhiers of the Bank of *England*, or by any Receiver or Receivers General of Land Tax, for the Conſideration, or any Part thereof, to be paid or transferred, and actually paid and tranſferred on ſuch original Contract; provided that no ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments ſhall be exonerated in any Caſe where any ſuch Land Tax ſhall have been encreaſed, unleſs the Perſon or Perſons, Bodies, Corporations, or Companies, ſo applying as aforeſaid, ſhall contract to transfer, and ſhall, at the Time to be mentioned in ſuch Contract, accordingly transfer, at the Bank of *England*, ſo much Three Pounds *per Centum* Conſolidated Bank Annuities, or pay to the Receiver General of the County, Riding, Shire, Stewartry, City, Borough, Town, or Place, where the ſame ſhall be ſituate, ſo much Money as the Caſe may require, in Addition to the Amount of Money that ſhall have been already paid, or of Stock already transferred in reſpect of ſuch Land Tax, as ſhall be neceſſary to redeem the Whole of the Land Tax contracted for in and by ſuch new Contract: Provided alſo, That in every ſuch Caſe where the Land Tax contracted for as aforeſaid ſhall have been in the mean Time decreaſed, and a new Contract, ſhall be entered into for the Redemption of the Land Tax then charged as aforeſaid, in purſuance of this Act, the Commiſſioners who ſhall enter into ſuch laſt mentioned Contract ſhall certify, in Writing, ſigned by Two or more of them to the Commiſſioners for the Affairs of Taxes, the ſeveral Amounts of the Stock, or Money contracted, to be transferred or paid by, and actually transferred or paid in purſuance of the original and new Contracts reſpectively, and it ſhall thereupon be lawful for the ſaid Commiſſioners for the Affairs of Taxes to order and direct the Governor and Company of the Bank of *England*, or any Receiver or Receivers General of Land Tax of the County, Riding, Shire, Stewartry, City, or Place, where ſuch Manors, Meſſuages,

No ſuch Lands to be exonerated where the Land Tax has been encreaſed, unleſs the Party ſhall contract to transfer ſo much additional Three *per Cents.* or pay to the Receiver General of the Place ſuch additional Sums as ſhall be neceſſary; and where the Land Tax has been decreaſed, and a new Contract ſhall be entered into, the Commiſſioners ſhall certify the Amount of the Stock transferred, or Money paid, to the Commiſſioners for the Affairs of Taxes, who ſhall order the Difference to be ſettled.