

ANNO TRICESIMO NONO

GEORGII III. REGIS.

CAP. VI.

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.* [22d *December* 1798.]

WHEREAS it is expedient that further Proviſion ſhould be made for effectually carrying into Execution 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:* Be it therefore 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 of the ſame, That all Bodies Politick and Corporate, Companies, and Perſons, in the ſaid Act mentioned, who by the ſaid Act are empowered to contract for the Redemption of the Land Tax charged on any Manors, Meſſuages, Lands,

38 *Geo.* III, Cap. 60, recited.

§ 11, 12, 13, 14. Corporations and Perſons

in Poſſeſſion of Land entitled to redeem, in Preference to Reverſioners, till *March* 25, 1799, (inſtead of *Dec.* 25, 1798); and Reverſioners, in Preference to all others, till *June* 25, 1799, (inſtead of *March* 25).

Lands, Tenements, and Hereditaments, of which they ſhall be in Poſſeſſion, or beneficially entitled to the Rents and Profits, in Preference to any Bodies, Corporations, or Companies, or other Perſons having any Eſtate or Intereſt in Remainder, Reverſion, or Expectancy, or being Subſtitute Heirs of Entail in the ſame Manors, Meſſuages, Lands, Tenements, or Hereditaments, until the Twenty-fifth Day of *December* One thouſand ſeven hundred and ninety-eight, and their reſpective Committees, Curators, Tutors, Guardians, or Truſtees, on their Behalf, (except Tenants for Years abſolute, or for Years determinable on Lives on any Demiſe, for which a Fine or Premium was paid, and Tenants for Lives on any Demiſe, where a Rent was reſerved, or a Fine or Premium was paid), ſhall have and be entitled to the like Benefit of Preference, in and to the Redemption of ſuch Land Tax, until the Twenty-fifth Day of *March* One thouſand ſeven hundred and ninety-nine; and in caſe no Contract ſhall have been entered into by or on Behalf of ſuch Bodies, Corporations, or Companies, or Perſons in Poſſeſſion, or entitled as laſt mentioned, on or before the ſaid Twenty-fifth Day of *March* One thouſand ſeven hundred and ninety-nine, then and in every ſuch Caſe the Bodies, Corporations, or Companies, or other Perſon or Perſons having ſuch Eſtates and Intereſts in Remainder, Reverſion, or Expectancy, or being Subſtitute Heirs of Entail, entitled in their Order to ſucceed to the ſaid Manors, Meſſuages, Lands, Tenements, or Hereditaments, and who by the ſaid Act were empowered to contract for the Redemption of the Land Tax charged thereon, after the ſaid Twenty-fifth Day of *December*, and until the Twenty-fifth Day of *March*, in Preference to any other Bodies, Corporations, or Companies, or other Perſons whatſoever, not having an Eſtate or Intereſt therein, and their reſpective Committees, Curators, Tutors, Guardians, or Truſtees, on their Behalf, ſhall have and be entitled to ſuch and the like Benefit of Preference in the Redemption of ſuch Land Tax, from and after the ſaid Twenty-fifth Day of *March* One thouſand ſeven hundred and ninety-nine, until the Twenty-fifth Day of *June* One thouſand ſeven hundred and ninety-nine, as is given to them reſpectively by the ſaid Act until the ſaid Twenty-fifth Day of *March* One thouſand ſeven hundred and ninety-nine.

No Land Tax to be ſold to any other Perſons before *June* 25, 1799, unleſs Notice not to claim ſuch Preference be given.

II. Provided always, and be it further enacted, That no Land Tax ſhall, before the ſaid Twenty-fifth Day of *June* One thouſand ſeven hundred and ninety-nine, be put up to Sale by Auction or otherwiſe, or ſold to any Perſon or Perſons other than ſuch Perſon or Perſons as by this Act are enabled to redeem the ſame prior to the ſaid Twenty-fifth Day of *June* One thouſand ſeven hundred and ninety-nine, except where Notice ſhall be given not to claim the Benefit of Preference given by this Act.

After *June* 25, Perſons, &c. intereſted in Lands, may redeem on the ſame Terms as before, while the Land Tax remains unſold.

III. And be it further enacted, That, from and after the Twenty-fifth Day of *June* One thouſand ſeven hundred and ninety-nine, any Perſons, Bodies, Corporations, or Companies, having any Intereſt in any Manors, Meſſuages, Lands, Tenements, or Hereditaments, may, at any Time thereafter, contract and agree for the Redemption of their Land Tax charged thereon, in the ſame Manner, and under the ſame Terms and Conditions, as ſuch Perſons, Bodies, Corporations, or Companies, may do prior to the ſaid Twenty-fifth Day of *June*; provided that ſuch

Land Tax ſhall then remain unſold in purſuance of the Proviſions of the ſaid Act: Provided alſo, That no Land Tax ſhall be ſold in purſuance of the ſaid Act, after the ſaid Twenty-fifth Day of *June* One thouſand ſeven hundred and ninety-nine, in any Caſe where the Perſons, Bodies, Corporations, or Companies, ſhall have given Notice to the reſpective Commiſſioners for the Purpoſes of the ſaid Act, of an Intention of redeeming the ſame in purſuance thereof, other than to ſuch Perſons, Bodies, Corporations, or Companies, intereſted as aforeſaid: Provided alſo, That no ſuch Land Tax ſhall be redeemed by any Bodies, Corporations, or Companies, having any Eſtate in Remainder, Reverſion, or Expectancy, in the Manors, Meſſuages, Lands, Tenements, or Hereditaments, whereon ſuch Land Tax ſhall be charged, for the Space of Three Months after Notice given to the reſpective Commiſſioners, by any Perſons, Bodies, Corporations, or Companies, conſidered by the ſaid Act as being in the actual Poſſeſſion of the ſaid Manors, Meſſuages, Lands, Tenements, or Hereditaments, of an Intention to redeem the ſame in purſuance of this Act.

No Land Tax to be ſold to any but Perſons intereſted, where they have given Notice of their Intention to redeem; nor redeemed by Reverſioners for Three Months, where Perſons in Poſſeſſion give ſuch Notice.

IV. And be it further enacted, That where any Contract ſhall be entered into after the Twenty-fifth Day of *March* One thouſand ſeven hundred and ninety-nine, in purſuance of this Act, the Capital Stock to be transferred as the Conſideration thereof, ſhall be made within the Period of Four Years from the Twenty-fifth Day of *June* One thouſand ſeven hundred and ninety-nine, by the like Number of Inſtalments, and on the like Days in each Year, with the like Power to transfer the ſame by any leſs Number of Inſtalments or in Advance, as by the ſaid recited Act is allowed, and the Firſt of the ſaid Inſtalments ſhall, in every ſuch Caſe, be made on or before the Firſt Day of *Auguſt* One thouſand ſeven hundred and ninety-nine.

On Contracts made after *March* 25, Transfers of Stock to be made within Four Years from *June* 25; the Firſt Inſtalment on or before *Aug.* 1.

§ 10.

V. And be it further enacted, That where the Land Tax charged upon the Glebe Lands or Tythes of any Living ſhall not have been redeemed by the Incumbent thereof before the Twenty-fifth Day of *March* One thouſand ſeven hundred and ninety-nine, then it ſhall be lawful for the Patron of the Advowſon of ſuch Living, at any Time after the ſaid Twenty-fifth Day of *March*, to contract for the Redemption of the Land Tax charged thereon, in the ſame Manner in all Reſpects as a Perſon ſeiſed or entitled in Remainder, Reverſion, or Expectancy, is by the ſaid Act entitled to contract; provided always, that where ſuch Land Tax ſhall have been redeemed by the Incumbent of ſuch Living out of his own Eſtate, or by the Patron thereof, and ſuch Living ſhall not have been exonerated therefrom, it ſhall be lawful for the Incumbent who ſhall next ſucceed to ſuch Living, at any Time after his Inſtitution or Induction, or Donation thereto, to demand an Aſſignment of ſuch Land Tax from the preceding Incumbent, or his Repreſentatives in caſe of his Death, or from ſuch Patron or his Heirs or Repreſentatives, as the Caſe may be, in the ſame Manner as a Perſon in Remainder, Reverſion, or Expectancy, is by the ſaid Act authorized to demand an Aſſignment of any Land Tax on his or her Eſtate or Intereſt becoming veſted in Poſſeſſion.

Where the Land Tax on Glebe or Tythes is not redeemed by the Incumbent before *March* 25, the Patron may redeem as a Reverſioner: Where the Living ſhall not have been exonerated by ſuch Redemption, the next ſucceeding Incumbent may demand an Aſſignment of the Land Tax, as a Reverſioner coming into Poſſeſſion may do under § 18 of 38 *Geo.* III, Cap. 60.

VI. And be it further enacted and declared, That for the Purpoſe of raiſing Money for the Redemption of the Land Tax, by the Sale, Mortgage, or Grant of any Manors, Meſſuages, Lands, Tenements, or Hereditaments,

Lands may be ſold or mortgaged to redeem the Land Tax on the

whole Eſtate of the Seller, &c. whether ſituate in the ſame County, &c. or not, if limited to the ſame Uſes; and all Certificates granted in one County, &c. ſhall be valid in all others.

reditaments, authorized to be ſold or charged by the ſaid Act paſſed in the Thirty-eighth Year of the Reign of His preſent Majeſty, or this Act, all and every the Proviſions thereof, relating to ſuch Sale, Mortgage, or Grant, ſhall be conſtrued to extend to empower the Sale, Mortgage, or Grant, of ſo many, or ſuch Part or Parts of ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, as ſhall be ſufficient for the Purpoſe not only of redeeming ſuch Land Tax, if any, as may be charged on the Manors, Meſſuages, Lands, Tenements, or Hereditaments, ſold, mortgaged, or charged, but alſo of redeeming the Land Tax charged on the Reſt or any other Part or Parts of ſuch their or his Manors, Meſſuages, Lands, Tenements, or Hereditaments, whether the ſame ſhall be reſpectively ſituate in the ſame or any other Place or Diviſion of the ſame County, Riding, Shire, or Stewartry, or in any other County, Riding, Shire, or Stewartry, and whether the ſame ſhall be charged or not charged with Land Tax, provided they reſpectively ſtand ſettled and limited to the ſame Uſes, and in the ſame Order and Courſe of Limitation; and that all and every the Certificates which ſhall be granted in any Diviſion of any County, Riding, Shire, Stewartry, or Place, ſhall be as valid and effectual in all Reſpects, in every other Diviſion of the ſame County, Riding, Shire, or Stewartry, and alſo in every other County, Riding, Shire, or Stewartry, in *Great Britain*, for the Purpoſe of aſcertaining the Amount of Land Tax charged on the Manors, Meſſuages, Lands, Tenements, and Hereditaments, comprized in ſuch Certificates, and for authorizing and enabling the Completion of the Contract to be made thereon, by Sale, Mortgage, or Grant of other Manors, Meſſuages, Lands, Tenements, or Hereditaments, wherefover ſituate, in *Great Britain*, as they might be under the ſaid Act, within the County, Riding, Shire, Stewartry, or Diviſion, where ſuch Certificates ſhall be granted.

Any Perſon, &c. may redeem his Land Tax (not exceeding 25*l. per Ann.*) for a Conſideration in Money to be paid the Receiver General, and proportioned to the current Price of 3*l. per Cent.* Conſols; the Contract to be in the Form directed in the Schedule.

VII. And be it further enacted, That when any Body Politick or Corporate, or other Perſon or Perſons, who ſhall redeem any Land Tax charged in any County, Riding, Shire, Stewartry, or Place, ſhall be deſirous to pay the Conſideration for the ſame in lawful Money of *Great Britain*, in lieu of transferring Stock in Three Pounds *per Centum* Bank Annuities, in the Manner by the ſaid Act directed, it ſhall be lawful for him, her, or them ſo to do, provided the Land Tax ſo to be redeemed or purchaſed in ſuch County, Riding, Shire, Stewartry, or Place, ſhall not exceed the Sum of Twenty-five Pounds *per Annum*; and in every ſuch Caſe the Contract ſhall be in the Form and to the Effect expreſſed in the Schedule to this Act annexed; and the Conſideration for ſuch Redemption ſhall be ſo much of lawful Money of *Great Britain*, to be paid into the Hands of the Receiver General of the Land Tax for the County, Riding, or Place, in *England*, or his Deputy, or Collector for the Shire, Stewartry, or Place in *Scotland*, where the Manors, Meſſuages, Lands, Tenements, or Hereditaments, of which the ſaid Land Tax ſhall be ſo redeemed, ſhall be ſituate, as, according to the Current Price of Stock tranſmitted to ſuch Receiver General or Collector, at ſuch of the reſpective Periods herein after mentioned as the Party ſhall elect, ſhall be ſufficient to purchaſe ſo much Capital Stock of Publick Annuities, in this Act mentioned, as will yield an Annuity or Dividend exceeding the Amount of the Land Tax ſo to be redeemed as aforeſaid by One Tenth Part thereof; and ſuch Receiver General or Collector, or their reſpective Deputies, ſhall, and they are hereby reſpectively authorized and required,

See § 8, 9.

§ 8.

The Receiver General's Certificate or

quired, upon the Production of the Certificate of the Amount of the Land Tax to be redeemed, and of the Contract entered into thereupon, as herein is directed, to accept and receive ſuch Sum or Sums of Money which ſhall have been contracted to be paid as the Conſideration for ſuch Redemption, and ſhall give a Certificate or Receipt, acknowledging ſuch Payment, which ſhall be indorſed on ſuch Contract; and ſuch Certificate or Receipt ſhall be as valid and effectual in all Reſpects, after the Regiſtry thereof, (which Regiſtry is hereby directed and allowed to be made), as the Certificate or Receipt of the Caſhier or Caſhiers of the Bank is by the ſaid Act directed to be, in caſe the Conſideration was to be transferred in Three Pounds *per Centum* Bank Annuities.

Receipt to be indorſed on the Contract.

VIII. And be it further enacted, That the Caſhier or Caſhiers of the Governor and Company of the Bank of *England* ſhall, and they are hereby required, on *Tueſday* in every Week, the ſame not being a Holiday, or being a Holiday, then on the Day preceding, not being a Holiday, to cauſe an Account of the Average Price at which the Three Pounds *per Centum* Conſolidated Annuities ſhall have been ſold on ſuch Day, (or otherwiſe on the following Open Day on which ſuch Stock ſhall be ſold, in caſe any Stock ſhall have been ſold, and the Books for ſuch Sale ſhall be opened at the Bank of *England* on ſuch Day), and ſhall cauſe the ſame to be tranſmitted to the Commiſſioners for the Affairs of Taxes, who ſhall thereupon cauſe the ſame to be publiſhed in the *London Gazette*, and alſo tranſmitted to the reſpective Receivers General in the ſeveral Counties, Ridings, or Places in *England*, and to the Receiver General in *Scotland*, to be by him tranſmitted to the reſpective Collectors in the ſeveral Shires, Stewartries, and Places in *Scotland*, or their reſpective Deputies; which Account, ſo publiſhed and tranſmitted, ſhall be ſufficient Authority to ſuch Receivers General or their Deputies, and to ſuch Collectors, to ſettle and adjuſt the Sums which ought to be paid as the Conſideration for the Redemption of ſuch Land Tax on all Payments made after the Receipt of ſuch Account, and before the Receipt of any ſubſequent Account, if the ſaid Books at the Bank of *England* ſhall then remain open for ſuch Sales.

The Bank to tranſmit the Price of Conſols every *Tueſday* to the Tax Office; who ſhall publiſh the ſame in the *Gazette*, and tranſmit it to the Receivers General, who ſhall adjuſt the Conſideration in Money for the Redemption of the Land Tax accordingly.

IX. And be it further enacted, That the Party entering into ſuch Contract may elect to pay the Conſideration for the Redemption of Land Tax either according to the current Price of the ſaid Stock, as the ſame ſhall have been tranſmitted to ſuch Receiver or Collector in the Week preceding the Day of entering into the ſame, in which Caſe the Whole of the Money ſhall be paid to ſuch Receiver or Collector within the Week in which ſuch Contract ſhall be entered into, (computing the ſame from the *Tueſday* to the *Wedneſday* in the following Week), or according to the current Price of Stock, as the ſame ſhall be tranſmitted to ſuch Receiver or Collector in the Week preceding the Day or Days ſtipulated for Payment, in which Caſes ſuch Conſideration may be paid by Sixteen Inſtalments within the Space of Four Years, or by any leſs Number of Inſtalments, or by one Payment, as the Party ſhall chooſe, and ſhall cauſe to be ſtipulated in the Contract; and in every ſuch Caſe the Sum ſtipulated to be paid ſhall be duly paid to the reſpective Receivers or Collectors on the Day or Days ſtipulated in ſuch Contracts reſpectively; and if any Perſon ſo contracting ſhall neglect or omit to pay ſuch Sum of Money on the Day or Days, or within the Time ſtipulated in ſuch Contract,

The Party redeeming may elect to pay the whole Conſideration within One Week, according to the then current Price of Stock; or by 16 Inſtalments, according to the Price of Stock in the Week preceding each Day of Payment; or by any leſs Number of Inſtalments, or by One Payment, the Price to be aſcertained at the Day of Payment.

On Failure of paying any Inſtalment, the Party to forfeit 1-16th of the Conſideration agreed for.

tract, every ſuch Perſon ſhall forfeit One Sixteenth Part of the Conſideration to be paid for the Redemption of Land Tax mentioned in ſuch Contract, to be recovered as any Penalty may be recovered by the ſaid Act.

On Payment of the 2d and all other Inſtalments, the Purchaſer ſhall pay, by way of Intereſt, a Proportion of the Land Tax redeemed.

X. Provided always, and be it further enacted, That upon every Contract entered into as aforeſaid, upon which the Payment of Money ſhall be made by Inſtalments, there ſhall be paid at the Time of making the Second, and ſo of every ſubſequent Inſtalment upon ſuch Contract, into the Hands of ſuch reſpective Receivers or Collectors, (whoſe Receipt ſhall be a ſufficient Diſcharge), to the Uſe of His Majeſty, His Heirs and Succeſſors, a Sum of Money, by way of Intereſt, equal to the Amount of the Land Tax redeemed, deducting therefrom a Sum bearing the ſame Proportion to ſuch Land Tax as the Amount of the Stock to be purchaſed with the Money then before paid bears to the whole Amount of the Stock to be purchaſed with the Money agreed to be paid in ſuch Contract, of which Sums ſo to be paid by way of Intereſt, a ſeparate Account ſhall be kept by ſuch reſpective Receivers and Collectors, and the ſame ſhall be applied in the ſame Manner as in the ſaid Act is directed with reſpect to the Intereſt thereby made payable.

On making ſuch Contracts the Commiſſioners for Sale of the Land Tax ſhall cauſe Abſtracts to be tranſmitted to the Receivers General, of ſuch Parts of Contracts as will enable them to aſcertain the Stock to be purchaſed for the Redemption of the Land Tax, *etc.* an Account of which the Receiver General ſhall communicate to the Tax Office for the Information of the Treaſury, who ſhall direct Money to be advanced to the Commiſſioners for the Reduction of the National Debt, for the Purchaſe of the Stock mentioned in the Contract, which ſhall be replaced out of the Monies to be paid upon ſuch Contract.

XI. And be it further enacted, That whenever any Contract ſhall be entered into in purſuance of this Act, the Commiſſioners appointed for the Redemption and Sale of the Land Tax, with whom ſuch Contract ſhall be made, ſhall forthwith cauſe an Abſtract to be tranſmitted to the Receiver General of the ſame County or Riding in *England*, or to the Receiver General of *Scotland*, of ſuch Parts of ſuch Contracts as will enable ſuch Receivers General to aſcertain the Amount of Stock to be purchaſed as the Conſideration for the Redemption of Land Tax redeemed by ſuch Contract, or intended ſo to be, the Sums in Money payable on ſuch Contract, and the Day or Days of Payment thereof; an Account of which Stock, Sums of Money, and the Day or Days of Payment thereof, the ſaid Receivers General reſpectively ſhall forthwith cauſe to be tranſmitted to the Commiſſioners for the Affairs of Taxes, for the Information of the Commiſſioners of His Majeſty's Treaſury; and the ſaid Commiſſioners of the Treaſury, or any Three or more of them for the Time being, are hereby empowered to direct, from Time to Time, as there ſhall be Occaſion, ſufficient Money to be advanced to the Commiſſioners for the Reduction of the National Debt, for the Purchaſe of ſo much Capital Stock as ſhall be mentioned in ſuch Contract, before or on the reſpective Days appointed for the Payment of the Sums payable on ſuch Contract, or as ſoon after as the ſame can conveniently be done, out of any Monies in the Hands of ſuch Receivers General reſpectively, or out of any Publick Monies in the Receipt of the Exchequer, applicable to the Supplies and Service of the Year, as to the ſaid Commiſſioners of the Treaſury ſhall ſeem expedient; which Sums ſo advanced ſhall be, from Time to Time, replaced by and out of the Monies to be paid upon ſuch Contract to ſuch Receivers General, and the Stock ſo purchaſed ſhall be placed in the Name of the Commiſſioners for the Reduction of the National Debt, for the Uſes and Purpoſes of this Act, and as if the ſame had been purchaſed by and with the Monies paid on ſuch Contract.

XII. Provided

XII. Provided always, and be it further enacted, That where any Manors, Meſſuages, Lands, Tenements, or Hereditaments, ſhall be ſold by virtue of the ſaid Act or of this Act, for the Purpoſe of redeeming any Land Tax, it ſhall be lawful for the Perſon or Perſons, Bodies, Corporations, or Companies, making ſuch Sale, to agree with the Purchaſer of ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments ſo propoſed to be ſold, that the Purchaſe Money for the ſame ſhall be paid by Inſtalments, provided ſuch Inſtalments be to be paid into the Bank of *England* in the Manner directed by the ſaid Act, within the ſame Period, and on the ſame Days and Times as ſhall be ſpecified in the Contract for the Redemption of ſuch Land Tax, for the Transfer or Payment of the reſpective Inſtalments of Stock to be transferred thereon, together with Intereſt at the Time of Payment of each Inſtalment, as in the ſaid Act is directed to be paid upon the Transfer of Stock by Inſtalments: Provided alſo, That ſuch Agreement, and the Days and Times ſtipulated for the Payment of ſuch Inſtalments, and the Amount thereof reſpectively, be inſerted and expreſſed in the Indenture whereby ſuch Manors, Meſſuages, Lands, Tenements or Hereditaments, ſhall be conveyed: Provided alſo, That if the Perſon who ſhall have entered into ſuch Contract for the Redemption of ſuch Land Tax, ſhall die before the Transfer and Payment of all the ſaid Inſtalments, then and in ſuch Caſe the future Inſtalments ſhall be made good by the Perſon or Perſons who ſhall for the Time being be entitled to the Manors, Meſſuages, Lands, Tenements, or Hereditaments, the Land Tax whereof ſhall have been ſo redeemed, and the Aſſets of the Perſon ſo dying ſhall not be liable to make good the ſame.

Where Lands are ſold for Redemption of the Land Tax, the Seller may agree with the Purchaſer, that the Purchaſe Money ſhall be paid by Inſtalments with Intereſt, into the Bank on the Days ſpecified in the Contract of Redemption for the Transfer of Stock; ſuch Agreement to be ſtated in the Conveyance of the Lands ſold; and if the Perſon contracting for the Redemption die before the Transfer and Payment of all the Inſtalments, the future Inſtalments ſhall be made good by the Perſons entitled to the Lands exonerated; and the Aſſets of the Perſon dying ſhall not be liable.

XIII. Provided alſo, and be it further enacted, That if the ſaid reſpective Inſtalments, or the Intereſt to be paid thereon, ſhall not be paid by ſuch Purchaſer into the Bank of *England* on the Days and Times whereon the ſame ought to be paid as aforeſaid, then it ſhall be lawful for the Perſon or Perſons, Bodies, Corporations, or Companies, who would for the Time being have been beneficially entitled to the ſaid Manors, Meſſuages, Lands, Tenements, and Hereditaments, in caſe the ſame had not been ſold, upon every ſuch Default to enter into and hold and enjoy ſuch Manors, Meſſuages, Lands, Tenements, and Hereditaments, and by all lawful Ways and Means to recover and compel the Payment of ſuch reſpective Inſtalments, and the Intereſt thereon, in like Manner as if the ſame had been ſecured by an actual Mortgage of ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, and the ſame may again be put up to Sale for the Purpoſe of raiſing the Money remaining unpaid, under and ſubject to the ſame Terms and Conditions by which the ſame might be ſold in the Firſt Inſtance, and with the like Power of Relief, in all Caſes, to the Purchaſer making ſuch Default, as is given by the ſaid Act in Caſes of Default in transferring Stock by the Party contracting for the Land Tax.

If the Purchaſer fail in paying his Inſtalments, the Perſons who would have been beneficially entitled to the Lands, if not ſold, may enter into them, and compel Payment, and the ſame may again be put up for Sale for raiſing the Money remaining unpaid.

XIV. Provided alſo, and be it enacted, That where any Manors, Meſſuages, Lands, Tenements, or Hereditaments, ſhall be ſold or charged for the Purpoſe of redeeming any Land Tax, and the Money to ariſe thereby ſhall not exceed the Sum of Five hundred Pounds, and the Conſideration for the Redemption of ſuch Land Tax ſhall in the Contract be ſtipulated to be paid in Money, then and in ſuch Caſe it ſhall be

Where Lands are ſold, &c. for a Sum not exceeding 500*l.* and the Conſideration for Redemption is to be paid in Money, the Pur-

chaſer of the Lands ſold may pay the Purchaſe Money to the Receiver General, whoſe Receipts ſhall be equivalent to thoſe of the Bank; and the Surplus, if any, after Redemption of the Land Tax, may be paid to a Truſtee for the Seller.

be lawful for the reſpective Purchaſers or Mortgagees of ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, or the reſpective Grantees of any Rent Charge thereout, to pay their reſpective Purchaſe or Mortgage Monies to the Receiver General for the County or Riding, or the Collector for the Shire or Stewartry, where the ſame Manors, Meſſuages, Lands, Tenements, or Hereditaments, ſhall be ſituate, whoſe Receipts ſhall be as effectual in all Reſpects to diſcharge ſuch reſpective Purchaſers, Mortgagees, or Grantees, as the Receipt of the Caſhier of the Bank of *England* would have been in caſe ſuch Money had been paid into the Bank; and the reſpective Perſons, Bodies, Corporations, or Companies, whoſe Land Tax ſhall have been redeemed therewith, ſhall be entitled to have and receive the ſame Diſcharges, and their reſpective Eſtates ſhall be exonerated and diſcharged from ſuch Land Tax, in the ſame Manner, in all Reſpects, as if ſuch Monies had been actually paid by them; and in caſe there ſhall be any Surplus of ſuch Monies after reſerving the Conſideration for ſuch Land Tax, the ſame ſhall be paid to a Truſtee or Truſtees to be named by the reſpective Perſons, Bodies, Corporations, or Companies, redeeming ſuch Land Tax, in order that the ſame may be applied in the Manner directed by the ſaid
§ 34. Act reſpecting Surplus Stock, where the ſame ſhall not exceed Two hundred Pounds Stock.

Where in any Pariſh, &c. the Aſſeſſments under the Land Tax Act (c. 5.) of laſt Seſſion, ſhall exceed or be leſs than the Sum impoſed on ſuch Pariſh, &c. the Commiſſioners of Land Tax may, on Complaint, aſcertain and ſettle the ſame; and in caſe of Doubt from Variation in former Aſſeſſments, the Amount ſhall be determined by a Certificate from the Exchequer; ſuch Exceſs or Deficiency to be then apportioned over the Pariſh by ſuch Commiſſioners, in the ſame Proportions in which they were before charged.

XV. And be it further enacted, That where, in any Pariſh or Place, the Sums rated and aſſeſſed by any Aſſeſſment made by virtue of an Act, paſſed in the Thirty-eighth Year of the Reign of His preſent Majeſty, intituled, *An Act for granting an Aid to His Majeſty by a Land Tax, to be raiſed in* Great Britain, *for the Service of the Year One thouſand ſeven hundred and ninety-eight*, on the Manors, Meſſuages, Lands, Tenements, or Hereditaments, in ſuch Pariſh or Place, ſhall exceed or be leſs in Amount than the Sum which has been ſet or impoſed upon ſuch Pariſh or Place, in reſpect of the ſaid Manors, Meſſuages, Lands, Tenements, or Hereditaments, it ſhall be lawful for the Commiſſioners of Land Tax acting for the Diviſion where ſuch Pariſh or Place is ſituate, and they are hereby required, within Seven Days after any Complaint thereof ſhall be lodged with the Clerk to ſuch Commiſſioners by any Perſon charged in ſuch Aſſeſſment, (of which Complaint ſuch Clerk is hereby required to give Notice to all ſuch of the Commiſſioners acting for the ſaid Diviſion who ſhall be then reſident within the ſame), to meet together at their uſual Place of Meeting within their Diviſion, at which Meeting the ſaid Commiſſioners ſhall proceed to aſcertain and ſettle the juſt Sum which has been ſet or impoſed upon ſuch Pariſh or Place in reſpect of the ſaid Manors, Meſſuages, Lands, Tenements, or Hereditaments; and in caſe any Doubt ſhall ariſe amongſt the ſaid Commiſſioners, by reaſon of any Variation in former Aſſeſſments, as to the Amount of the Sum which ſhall have been ſet and impoſed upon any Pariſh or Place, the ſame ſhall and may be determined by the Certificate of the King's Remembrancer from the Rolls of the Exchequer in *England*, and by the Certificate of One of the Barons of the Exchequer in *Scotland*, from the Duplicates returned to them reſpectively for the Period of Twenty Years laſt paſt, and if the ſaid Duplicates ſhall vary, then from the Duplicate for the Year next antecedent to ſuch Period; which Certificate the ſaid Remembrancer in *England* and Barons in *Scotland* ſhall give, at the Requeſt of the ſaid Commiſſioners, *gratis*, and the ſame ſhall be final and concluſive; and when ſuch Aſſeſſment

ment ſhall have been leſs in Amount than the Sum which ought to be impoſed upon ſuch Pariſh or Place, the ſaid Commiſſioners ſhall cauſe the Deficiency to be aſſeſſed upon the reſpective Manors, Meſſuages, Lands, Tenements, and Hereditaments, charged with Land Tax in ſuch Pariſh or Place by the ſaid Aſſeſſment, as nearly as may be, according to the ſame Proportions in which they reſpectively ſtood charged before ſuch Adjuſtment; and when ſuch Aſſeſſment ſhall exceed in Amount the Sum which ought to be impoſed upon ſuch Pariſh or Place, the ſaid Commiſſioners ſhall cauſe the Exceſs to be deducted and abated from the Sums charged upon the reſpective Manors, Meſſuages, Lands, Tenements, and Hereditaments, in ſuch Pariſh or Place, as nearly as may be, according to the ſame Proportions in which ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, reſpectively ſtood charged before ſuch Adjuſtment.

Where any Lands are omitted to be aſſeſſed under the ſaid Act, any Perſon aggrieved by ſuch Omiſſion may appeal to the Commiſſioners, giving Seven Days Notice, tho' the Time for Appeals under the Act be expired; and the Commiſſioners ſhall appoint a Time for hearing the Appeal.

XVI. And be it further enacted, That where, in any Pariſh or Place, the Sums rated and aſſeſſed, or to be rated and aſſeſſed, by virtue of the ſaid laſt mentioned Act, on the Manors, Meſſuages, Lands, Tenements, or Hereditaments, in ſuch Pariſh or Place, ſhall not have been charged upon all the Manors, Meſſuages, Lands, Tenements, and Hereditaments, ſituate in ſuch Pariſh or Place, and chargeable to the ſaid Rate, then and in every ſuch Caſe it ſhall be lawful for any Perſon or Perſons having any Intereſt in any Manors, Meſſuages, Lands, Tenements, or Hereditaments, charged by the ſaid Aſſeſſment, in ſuch Pariſh or Place, who ſhall think himſelf, herſelf, or themſelves aggrieved by reaſon of any ſuch Omiſſion, to appeal to the Commiſſioners of Land Tax or Supply, acting for ſuch Pariſh or Place, in order that the Manors, Meſſuages, Lands, Tenements, or Hereditaments, omitted to be ſo charged, may be duly charged in ſuch Aſſeſſment, notwithſtanding the Time limited for making Appeals in and by the ſaid laſt mentioned Act ſhall be expired; provided the Perſon or Perſons ſo intending to appeal ſhall give Seven Days previous Notice thereof, in Writing, to One or more of the Aſſeſſors of the Pariſh or Place where ſuch Aſſeſſment ſhall be made; and the ſaid Aſſeſſor or Aſſeſſors ſhall give publick Notice of any Appeal ſo made, by affixing the ſame in Writing on the Church or Chapel Door, or on the Market Houſe or Croſs, or other Place where Notices have been uſually affixed in ſuch Pariſh or Place; which Notice ſhall be deemed good and ſufficient Notice to all and every Perſons chargeable by ſuch Aſſeſſment, in reſpect of their Manors, Meſſuages, Lands, Tenements, and Hereditaments as aforeſaid; and the reſpective Commiſſioners acting for the Diviſions where ſuch Appeals ſhall be made, ſhall appoint a convenient Time for hearing and determining the ſame, of which they ſhall cauſe the like publick Notice to be given as aforeſaid.

Commiſſioners may, on hearing ſuch Appeals, direct Aſſeſſors to make a new Rate; and may quaſh the former Aſſeſſment.

XVII. And be it further enacted, That if upon any ſuch Appeal it ſhall appear to the ſaid Commiſſioners, or any Three or more of them, or the major Part of them then preſent, for hearing and determining ſuch Appeals, by Proof upon Oath or Affirmation, (which Oath or Affirmation the ſaid Commiſſioners are hereby authorized to adminiſter), that any Manors, Meſſuages, Lands, Tenements, or Hereditaments, have been omitted to be charged in ſuch Aſſeſſment, it ſhall be lawful for the ſaid Commiſſioners to direct the Aſſeſſors to make a new Rate, by aſſeſſing all

all ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, in ſuch Pariſh or Place, as were omitted to be aſſeſſed in the former Aſſeſſment, and to deduct the Amount thereof from the Charge upon other Manors, Meſſuages, Lands, Tenements, and Hereditaments, as were before charged in ſuch Aſſeſſment, in proportion as the ſame were ſo reſpectively charged therein, without altering the reſpective Proportions at which the ſame were ſo charged, and upon the Confirmation of ſuch new Aſſeſſment, to ſettle and adjuſt the Sums which may have been overcharged upon and paid accordingly by any Perſon or Perſons charged in ſuch former Aſſeſſment, and direct in what Manner the Sums overpaid ſhall be returned, and thereupon to quaſh ſuch former Aſſeſſment.

Not to extend to the Aſſeſſments of Perſons who ſhall have contracted for Redemption of their Land Tax; unleſs they declare their Option to be conſidered as Purchaſers, or their Deſire to reſcind their Contract.

XVIII. Provided alſo, and be it further enacted, That nothing herein contained ſhall be conſtrued to authorize the ſaid Commiſſioners of Land Tax or Supply to make any Alteration in the Aſſeſſment of any Perſon or Perſons, Bodies, Corporations, or Companies, who ſhall, before the Day to be appointed for hearing and determining ſuch Appeals as aforeſaid, have contracted with the Commiſſioners ſpecially named for that Purpoſe for the Redemption of the Land Tax charged upon his, her, or their Manors, Meſſuages, Lands, Tenements, or Hereditaments; and who ſhall not at the Time of entering into ſuch Contract have declared to the ſaid Commiſſioners his, her, or their Option, to be conſidered on the ſame Footing as a Perſon not intereſted in the ſaid Manors, Meſſuages, Lands, Tenements, or Hereditaments, purchaſing the Land Tax charged thereon, is by the ſaid firſt recited Act conſidered as far as relates to the Land Tax compriſed in ſuch Contract, unleſs the Perſon or Perſons, Bodies, Corporations, or Companies, having ſo contracted, ſhall be deſirous of reſcinding the Contract ſo made, or of declaring his, her, or their Option reſpecting the ſame as aforeſaid, and ſhall give Notice thereof to the Commiſſioners of Land Tax or Supply before the Day appointed for hearing and determining Appeals under this Act, in which Caſes only the Contracts ſo made ſhall become null and void, in order to ſuch Alteration being made in ſuch Aſſeſſment; but otherwiſe every ſuch Contract, whereupon ſuch Option ſhall not have been declared, ſhall ſtand good, and the Manors, Meſſuages, Lands, Tenements, and Hereditaments, whereon the Land Tax ſo redeemed ſhall be charged, ſhall be and continue exonerated from the ſame, and from all further Aſſeſſments according to the Directions of the ſaid firſt recited Act, and as if this Act had not been made; and the Land Tax ſo redeemed ſhall be entered in ſuch new Aſſeſſment as the juſt Charge in reſpect of the Manors, Meſſuages, Lands, Tenements, or Hereditaments, ſo exonerated.

Future Contracts to be regulated by ſuch altered Aſſeſſments.

XIX. Provided alſo, and be it further enacted, That where, in any Pariſh or Place, any Rate charged upon any Manors, Meſſuages, Lands, Tenements, or Hereditaments, ſhall be altered by virtue of this Act, all ſuch Contracts as aforeſaid, which ſhall be entered into after the Day for hearing and determining Appeals, ſhall be regulated according to the Charge in ſuch altered Aſſeſſment.

In the Schedule produced by any Perſon having Benefit of Preference, it ſhall be ſuf-

XX. And be it further enacted, That in the Schedule or Deſcription which ſhall be produced to the Commiſſioners of Land Tax or Supply, or to the Juſtices of the Peace, or to the Clerk of the Peace, in any County, Riding, Shire, Diviſion, or Place, by virtue of the ſaid Act of

the Thirty-eighth Year of the Reign of His preſent Majeſty*, and of this Act, by any Perſon or Perſons, Bodies, Corporations, or Companies, having Benefit of Preference as therein and herein is mentioned, that it ſhall be ſufficient in ſuch Schedule to ſtate the reſpective Natures of the Premiſes, and the Name or Names of the Occupier or Occupiers thereof, and the Pariſh or Place where the ſame ſhall be ſituate, and ſuch other Circumſtances as the ſaid Commiſſioners, or Juſtices, or Clerk of the Peace, ſhall require, without ſtating therein the Quantities or reputed Quantities of ſuch Premiſes.

ficient to ſtate the Nature of the Premiſes, the Name of the Occupier, and the Place where ſituate, and ſuch other Circumſtances as ſhall be required by the Commiſſioners, without ſtating Quantities.
* c. 60.

XXI. And be it further enacted, That where any Body Politick or Corporate, or Company, or other Perſon or Perſons, ſhall redeem his, her, or their Land Tax, by or out of his, her, or their own Perſonal Eſtate, or by or out of any Truſt Property applicable to ſuch Redemption by virtue of the ſaid Act, or by and out of any Monies which ſhall ariſe and be produced by any Mortgage or Grant to be made by virtue of the ſaid Act, or by any other Means than by Sale under the ſaid Act, and alſo where any ſuch Body Politick or Corporate, or Company, or other Perſon or Perſons, ſhall be entitled under the ſaid Act, on the Determination of any precedent Eſtate, to demand an Aſſignment of any Contract from the Perſon or Perſons who ſhall have entered into the ſame, for the Redemption of any Land Tax, his, her, or their Executors, Adminiſtrators, or Aſſigns, it ſhall be lawful for all and every ſuch Bodies Politick or Corporate, or Companies, or other Perſons, either for the Purpoſe of reimburſing all Sums of Money laid out in the Redemption of ſuch Land Tax, or of paying off any Sums borrowed on that Account, or for the Purpoſe of raiſing Money to purchaſe the Aſſignment of any Contract from the Proprietor or Proprietors thereof, to carry into Execution all and every or any of the Powers by the ſaid Act or this Act given, in order to raiſe Money by Sale for the Redemption of any Land Tax, in ſuch and the ſame Manner, and under and ſubject to ſuch and the ſame Rules, Reſtrictions, and Regulations, in all Reſpects, as any Bodies, Corporations, or Companies, or other Perſon or Perſons being in the actual Poſſeſſion, or beneficially entitled to the Rents and Profits of any Manors, Meſſuages, Lands, Tenements, or Hereditaments, are by the ſaid Act and this Act empowered to carry the ſame into Execution for the Purpoſe of redeeming any ſuch Land Tax in the firſt Inſtance.

Where Perſons redeem their Land Tax by any other Means than Sale, or demand an Aſſignment from Purchaſers, they may raiſe Money in the ſame Way as Perſons in actual Poſſeſſion in the firſt Inſtance.

XXII. And be it further enacted, That if the acting Commiſſioners of the Land Tax, in any Diviſion or Place, ſhall, before the paſſing of this Act, have refuſed, or hereafter ſhall refuſe, to grant Certificates of the Amount of the Land Tax charged upon any Perſon or Perſons applying for the ſame, then and in ſuch Caſe it ſhall be lawful for the Juſtices of the Peace, aſſembled at any Petty Seſſions to be holden in and for ſuch Diviſion and Place, and alſo for the reſpective Clerks of the Peace in the reſpective Counties wherein ſuch Diviſions or Places ſhall be ſituate, and they are hereby reſpectively required, upon Complaint of ſuch Refuſal as aforeſaid, and upon the Production of ſuch Schedule as is in and by the ſaid Act directed to be produced to the ſaid Commiſſioners of Land Tax, to grant to the Perſon or Perſons applying for the ſame ſuch and the like Certificate or Certificates of the Amount of his, her, or their Land Tax, as is by the ſaid Act directed to be

If the acting Commiſſioners of Land Tax refuſe to grant Certificates of the Amount of the Land Tax, Juſtices in their Petty Seſſions, or the Clerks of the Peace, may grant the ſame; and the Clerk of the Commiſſioners refuſing to produce Duplicates of the Aſſeſſments to ſuch Juſtices,

on their Order, ſhall forfeit 50*l.*

be granted by the ſaid Commiſſioners of Land Tax, and for that Purpoſe the ſaid Juſtices are hereby empowered to order the Duplicates of the Aſſeſſments of Land Tax in the Cuſtody of the Clerk to ſuch Commiſſioners of Land Tax, or any other Perſon or Perſons, to be brought before them; and in caſe the ſaid Clerk to the Commiſſioners ſhall refuſe to deliver up the ſaid Duplicates, when ſo required to do by the ſaid Juſtices, he ſhall for every ſuch Refuſal forfeit the Sum of Fifty Pounds, to be recovered in ſuch Manner as other Penalties are by the ſaid Act directed to be recovered, and all Certificates granted in purſuance of this Act ſhall be as valid and effectual as if the ſame were granted by the Commiſſioners acting in and for ſuch Diviſion or Place; and all Certificates which ſhall have been ſigned by any Perſon or Perſons named in any Act or Acts of Parliament for appointing Commiſſioners for the County or Riding within which ſuch Certificates may have been granted, although ſuch Commiſſioners ſhall not have before acted in the particular Diviſion or Place where the ſaid Certificates were granted, or ſhall have omitted to take the ſeveral Oaths preſcribed by any Act or Acts of Parliament to be taken by ſuch Commiſſioners, ſhall in like Manner be valid and effectual to all the Intents and Purpoſes of the ſaid Act, and the reſpective Commiſſioners who ſhall have ſo ſigned the ſame, ſhall and are hereby reſpectively indemnified for ſo doing, and ſhall be freed and diſcharged from all Penalties and Diſabilities whatever incurred thereby, provided that ſuch Commiſſioners ſhall, within Three Calendar Months after the paſſing of this Act, take all ſuch Oaths as aforeſaid, which he or they may have omitted to take before the granting ſuch Certificates.

Certificates granted by Commiſſioners not having qualified, ſhall be valid; and the Commiſſioners ſhall be indemnified, on their qualifying.

1*s.* only to be taken by the Clerks of the Peace, for ſuch Certificates.

XXIII. Provided always, and be it further enacted, That no greater Fee or Reward ſhall be taken or demanded by any ſuch Clerk of the Peace for any Certificate granted under the Authority of this Act, than One Shilling in reſpect of each Sum ſo certified.

Where the Repreſentatives of Redemptioners are entitled to receive the Amount of the Land Tax redeemed as an Annuity, they ſhall have the ſame Remedies as Landlords; and ſo ſhall Reverſioners, (not declaring their Option to be conſidered as Purchaſers), till their Eſtates veſt in Poſſeſſion.

XXIV. And be it further enacted, That where the Executors, Adminiſtrators, or Aſſigns of any Perſon or Perſons, who ſhall have redeemed the Land Tax charged on any Manors, Meſſuages, Lands, Tenements, and Hereditaments, by or out of his, her, or their own Eſtate, ſhall be entitled under the ſaid Act to receive an Annuity or Intereſt out of ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, equal to the Amount of the Land Tax which ſhall have been ſo redeemed, it ſhall be lawful for ſuch Executors, Adminiſtrators, or Aſſigns, from Time to Time, to uſe the ſame Powers and Remedies for the Recovery of ſuch Annuity or Intereſt as Landlords can or may uſe for the Recovery of Rents in Arrear; and alſo, that where any Bodies Politick or Corporate, and Companies, or any Perſons having any Eſtate or Intereſt in Remainder, Reverſion, or Expectancy, or being Subſtitute Heirs of Entail in any Manors, Meſſuages, Lands, Tenements, or Hereditaments, ſhall, under and by virtue of the ſaid recited Act of the Thirty-eighth Year of the Reign of His preſent Majeſty, and of the Benefit of Preference thereby given, by and out of his, her, or their own Property, contract for the Redemption of the Land Tax charged thereon, during the Continuance of any preceding Eſtate or Intereſt, (not being a Leaſe or Demiſe at Rack Rent,) and ſhall not in the Contract for the Redemption thereof declare his or her Option to be conſidered

on

on the ſame Footing as a Perſon not intereſted in the ſaid Manors, Meſſuages, Lands, Tenements, or Hereditaments, under the ſaid Act is conſidered, then and in ſuch Caſe the Corporations or Companies, or other Perſons in Reverſion, Remainder, or Expectancy, or being Subſtitute Heirs of Entail as aforeſaid, ſhall in the mean Time, until their reſpective Eſtates and Intereſts veſt in Poſſeſſion by Reaſon of the Determination of the preceding Eſtate, be entitled to have and receive the Amount of the Land Tax ſo redeemed, and ſhall have the ſame Powers and Remedies for the Recovery of the Land Tax ſo redeemed as Landlords may uſe for the Recovery of Rents in Arrear.

Joint Tenants, &c. may redeem their Proportion of Land Tax, and on a Partition their Share ſhall be exonerated.

XXV. And be it further enacted, That when Two or more Perſons ſhall be ſeiſed or entitled in undivided Shares and Proportions, either as Coparceners, Tenants in Common, or Joint Tenants, of or to any Manors, Meſſuages, Lands, Tenements, or Hereditaments, it ſhall be lawful for any One or more of ſuch Perſons to apply to the Commiſſioners of Land Tax or Supply, acting in and for the Diviſion, Shire, Stewartry, or Place, wherein ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, ſhall be ſituate, to ſettle and adjuſt the Amount and Proportion of each of ſuch Perſon's Share of and in the Land Tax charged thereon, and to grant a Certificate thereof; and the ſaid Commiſſioners ſhall grant ſuch Certificate to the Perſon or Perſons applying for the ſame, and thereupon it ſhall be lawful for ſuch Perſon or Perſons to claim the like Benefit of Preference for the Redemption of his, her, or their Proportion of the ſaid Land Tax, and do all Acts neceſſary for carrying ſuch Contract into Execution, in the ſame Manner as if ſuch Proportion of Land Tax had been ſeparately charged on any Manors, Meſſuages, Lands, Tenements, or Hereditaments, and as if ſuch Perſon or Perſons was or were ſolely ſeiſed or entitled; and in caſe Partition ſhall, at any Time after the Redemption of ſuch Land Tax, be made of the ſaid Manors, Meſſuages, Lands, Tenements, or Hereditaments, between ſuch Coparceners, Tenants in Common, or Joint Tenants, then and in ſuch Caſe the Manors, Meſſuages, Lands, Tenements, or Hereditaments, which ſhall upon ſuch Partition be allotted to the Perſon or Perſons who ſhall ſo have redeemed his, her, or their Proportion of the ſaid Land Tax, ſhall, immediately upon ſuch Partition being completed, be and become exonerated and diſcharged from ſuch Land Tax, and every Part thereof.

On One of ſuch Joint Tenants, &c. neglecting to redeem, any other ſuch Tenant may claim a Preference.

XXVI. And be it further enacted, That if any One or more of ſuch Perſon or Perſons, who ſhall be ſeiſed or entitled, in undivided Shares or Proportions, of or to any Manors, Meſſuages, Lands, Tenements, or Hereditaments as aforeſaid, ſhall neglect or refuſe to redeem his, her, or their Proportion or Proportions of the Land Tax charged on ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, then and in ſuch Caſe it ſhall be lawful for any other or others of ſuch Perſon or Perſons to claim the like Benefit of Preference for the Redemption of the Proportion or Proportions of the Perſon or Perſons ſo neglecting or refuſing to redeem, of and in ſuch Land Tax, and to contract for the Redemption thereof, and to do all Acts neceſſary for carrying ſuch Contract into Execution, as he, ſhe, or they can claim or do for the Redemption of his, her, or their own Proportion of the ſaid Land Tax, and ſo diſcharge the ſaid Manors, Meſſuages, Lands, Tenements, or Hereditaments, from his, her, or their juſt Proportion of the Land Tax ſo

redeemed, and to have the Reſidue as an Annuity, in the ſame Manner as any Perſon having a limited Eſtate may do on his or her redeeming the Land Tax, in preference to Perſons in Reverſion, Remainder, or Expectancy.

Perſons may ſell Lands by Parcels to make good Inſtalments; the particular Inſtalment to be ſatisfied ſhall be ſpecified in the Conveyance, and no more Money ſhall be raiſed by all ſuch Sales than if the Whole were ſold at once.

XXVII. And be it further enacted, That it ſhall be lawful for any Body Politick or Corporate, or Company aforeſaid, or any other Perſon or Perſons who is or are authorized by the ſaid Act of the Thirty-eighth Year of the Reign of His preſent Majeſty, or by this Act, to ſell any Manors, Meſſuages, Lands, Tenements, or Hereditaments, or any Part thereof, for the Purpoſe of redeeming his, her, or their Land Tax, to put up to Sale, from Time to Time, ſuch Part or Parcel of ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, as ſhall be neceſſary for the Purpoſe of making good the reſpective Inſtalments agreed to be transferred for redeeming ſuch Land Tax, as the ſame ſhall reſpectively become due, or any Number of ſuch Inſtalments at once, as ſhall ſeem moſt expedient: Provided always, That in every Conveyance to be made upon ſuch Sales, there ſhall be ſpecified the particular Inſtalment or Inſtalments for the Payment of which ſuch Sale ſhall have been made, and the Amount thereof: Provided alſo, That no more Money ſhall be raiſed by all ſuch Sales together than would or might be raiſed under the Proviſions of the ſaid Act, or this Act, if the Whole had been ſold at one Time.

Where Lands are ſold in different Counties, Certificates of the former Sales ſhall be produced to the Commiſſioners in the County where the ſubſequent Sales are made, who may take Examinations reſpecting ſuch former Sales.

XXVIII. Provided alſo, and be it further enacted, That if the Manors, Meſſuages, Lands, Tenements, and Hereditaments, which ſhall be ſo ſold at various Times, ſhall be ſituate in different Counties, then and in ſuch Caſe the Perſon, Body, Corporation, or Company, who ſhall be deſirous of making any ſuch Sale, ſhall, in caſe any Manors, Meſſuages, Lands, Tenements, or Hereditaments, ſituate in any other County, ſhall have been ſold for the Purpoſe of making good any prior Inſtalment, produce and ſhew to the Commiſſioners for executing the ſaid Act, for the County or Place wherein the Manors, Meſſuages, Lands, Tenements, or Hereditaments, ſo propoſed to be ſold, ſhall be ſituate, a Certificate under the Hands and Seals of the Commiſſioners for ſuch other County or Counties of ſuch former Sale or Sales, which Certificate ſhall contain a Statement and Account of the Manors, Meſſuages, Lands, Tenements, and Hereditaments, which ſhall have been ſo ſold, and alſo the Amount of the Purchaſe Money for the ſame, and the particular Inſtalments to be made good therewith, which Certificate ſuch laſt mentioned Commiſſioners are hereby authorized and required to give to the Perſon, Body, Corporation, or Company, applying for the ſame; and ſuch firſt mentioned Commiſſioners are hereby authorized and empowered to examine, upon Oath or Affirmation, in the Manner mentioned in the ſaid Act, the Perſon or Perſons who ſhall be deſirous of making ſuch Sale as laſt mentioned, touching any Matters or Things relating to any former Sales, which ſuch Commiſſioners may think neceſſary for their Information, and to receive any Affidavit or Depoſition in Writing in the Manner mentioned in the ſaid Act.

The Whole of a Farm which cannot be eligibly

XXIX. And be it further enacted, That if any Farm or Lands uſually occupied together, ſhall be propoſed to be ſold under the Proviſions of the ſaid Act, in order to redeem the Land Tax charged thereon, and alſo

on

on other Lands, Tenements, or Hereditaments, which ſtand ſettled and limited to the ſame Uſes, and in the ſame Order and Courſe of Limitation, and which Farm or Lands ſhall be more than ſufficient for that Purpoſe; and in caſe it ſhall appear to the Satisfaction of the Commiſſioners, that ſuch Farm or Lands cannot be divided in order that an adequate Part thereof may be ſold without Loſs to the Parties intereſted, and in caſe the Perſon or Perſons who ſhall be entitled to the Firſt or next beneficial Eſtate in Remainder, Reverſion, or Expectancy, being of full Age, ſhall conſent and agree to the Sale of the whole Farm and Lands ſo propoſed to be ſold, on the Terms and Reſtrictions herein mentioned, it ſhall be lawful in ſuch Caſe for the Commiſſioners to direct and authorize the Sale of the Whole of ſuch Farm and Lands, in the Manner directed by the ſaid Act; and the Surplus Money, after purchaſing Stock ſufficient to redeem ſuch Land Tax, and paying and diſcharging the Coſts and Expences attending the Sale thereof, ſhall be placed in the Books of the Bank of *England*, in the Name and with the Privity of the Accountant General of the Court of Chancery, to the Intent that the ſame may be laid out in the Purchaſe of Stock; which Stock, and the Dividends and Annual Produce thereof, ſhall be applied and diſpoſed of in ſuch Manner as in the ſaid Act is directed with reſpect to the Surplus of Stock purchaſed with the Money ariſing from Sales, where no more ſhall be ſold than what ſhall have been eligible or neceſſary to be ſold for the Redemption of ſuch Land Tax.

diſvided, but which is more than ſufficient to redeem Land Tax, may be ſold, with the Conſent of the Perſons next entitled, and the Surplus ſhall be inveſted in the Funds for the Benefit of all concerned.

§ 32.

XXX. And be it further enacted, That any Perſon beneficially entitled unto any Manor may, in the Manner directed, and with the Approbation of the Court of Chancery, in the Manner required by the ſaid Act*, enfranchiſe Copyhold or Cuſtomary Eſtates belonging to the ſame, whether ſuch Perſon be ſeiſed of a legal Eſtate in the ſame Manor or not; provided that no Sale ſhall be allowed of any Rents under the ſaid Act, or this Act, at any leſs Price than will, in the Judgement of the Commiſſioners, be ſufficient to redeem Land Tax to the ſame Amount.

Lords of Manors may enfranchiſe Copyholds though not ſeiſed of legal Eſtates in the Manor; Rents not to be ſold but to redeem Land Tax to the ſame Amount.

* § 41, 42.

XXXI. And be it further enacted, That where any Pariſh or Place is or ſhall be under any Act of Parliament, or any Deed or Will, or under any Decree of any Court, or otherwiſe, entitled to receive, apply, and diſpoſe of any Truſt Property applicable to any charitable Purpoſes, it ſhall and may be lawful for ſuch Pariſh or Place, and the Truſtees in whom ſuch Truſt Property is or ſhall be veſted, to apply ſuch Truſt Property, or any Part thereof, in the Redemption of the Land Tax charged upon any Manors, Meſſuages, Lands, Tenements, or Hereditaments, ſettled to charitable Uſes, to the Benefit of which any ſuch Pariſh or Place is or may be entitled; and by Indenture or Indentures, under the Hands and Seals of the Parſon, Vicar, or Curate, and of the Churchwardens and Overſeers of ſuch Pariſh or Place, or of the major Part of them, enrolled in ſuch Manner as is by the ſaid Act directed with reſpect to Indentures executed by Truſtees and other Perſons for the Sale of Lands for redeeming the Land Tax, to charge ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, or a ſufficient Part thereof, with the Payment of an Annuity or Rent Charge equal to the Amount of the Income of the Truſt Property which ſhall have been applied in the Redemption of ſuch Land Tax: Provided always, That no ſuch Truſt Property ſhall be ſo applied, or Annuity charged, without the Approbation

Pariſhes may apply Truſt Property applicable to charitable Purpoſes in redeeming Land Tax on Lands ſettled to charitable Uſes, and the Lands may be charged with an Annuity equal to the Income of the Property applied.

§ 40.

§ 44. Approbation of Two ſuch Juſtices, certified in ſuch Manner and with ſuch Proof of Notice as is by the ſaid Act directed, in caſe of the Application of the Poor Rates or Church Rates for the Redemption of the Land Tax.

Truſtees for the Poor Clergy under any Wills may lay out Truſt Property in the Redemption of Land Tax on Livings.

XXXII. 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 Tythes, for the Benefit of the Poor Clergy in *England*, with ſuch Conſent as is required by ſuch Will, to lay out from Time to Time any Sum or Sums of Money, which by virtue of ſuch Will now is, or are, or hereafter ſhall be, applicable for the Purpoſe aforeſaid, in, for, or towards the Purchaſe of ſo much of Three Pounds *per Centum* Bank Annuities before-mentioned as may be neceſſary, (or to apply any Portion of ſuch Three Pounds *per Centum* Bank Annuities as they may be poſſeſſed of under their Truſt, and as may be neceſſary for the Purpoſe), for the Redemption or Purchaſe of the Land Tax charged, or hereafter to be charged, in purſuance of the ſaid Act

Cap. 5. of the laſt Seſſion of Parliament herein-before referred to, upon the Lands, Tythes, or other Profits ariſing from ſuch Living or Livings belonging to the Church of *England*, as the ſaid Truſtees for the Time being, with ſuch Conſent as aforeſaid, ſhall think fit, the Redemption of which Land Tax ſhall have been contracted for on or before the Twenty-fifth Day of *March* One thouſand ſeven hundred and ninety-nine now next enſuing, by the Incumbent or Incumbents of ſuch Living or Livings, with the Conſent of the ſaid Truſtees, and of ſuch other Perſons whoſe Conſent is required by ſuch Will, or the Purchaſe whereof ſhall afterwards be contracted for at any Sale by Contract or publick Auction, or otherwiſe, under the Regulations of the ſaid Act, by ſuch Incumbent or Incumbents with the like Conſents, and from Time to Time to transfer to the Commiſſioners for Reduction of the National Debt, ſuch Three Pounds *per Centum* Bank Annuities, according to ſuch reſpective Contracts; and ſuch Transfers of Stock ſhall, from the Quarter Day preceding the making thereof, wholly exonerate and diſcharge the Lands, Tythes, or other Profits of ſuch Living or Livings, from the Payment of the Land Tax ſo redeemed or purchaſed; and every ſuch Redemption or Purchaſe of Land Tax by virtue of this Act, for the Benefit of ſuch Living or Livings, ſhall be deemed valid and effectual in the Law, and equivalent, to all Intents, Conſtructions, and Purpoſes, to a Purchaſe or Purchaſes of Lands or Tythes for that Purpoſe, under the Truſts of ſuch Will; any Statutes of Mortmain, or other Statute or Law to the contrary notwithſtanding.

No Glebe Lands ſold by any Incumbent for redeeming the Land Tax, ſhall be freed from the Tythes, unleſs the Ordinary ſhall certify his Conſent.

XXXIII. And be it further enacted, That no Glebe Lands which ſhall be ſold in purſuance of the ſaid Act, by the Incumbent of any Living for the Purpoſe of redeeming the Land Tax charged thereon, ſhall be ſold, freed or diſcharged from the Tythes, unleſs the Ordinary of ſuch Living ſhall certify his Conſent that the ſame ſhall be diſcharged from Tythes at the Time of certifying his Conſent to the Sale of ſuch Glebe Lands.

Corporations or Truſtees may ſell Lands

XXXIV. And be it further enacted, That it ſhall be lawful for all Bodies Politick or Corporate, and Companies, and all Truſtees for charitable

table Purpoſes, being in reſpect of their Manors, Meſſuages, Lands, Tenements, or Hereditaments, under the Governance, Guidance, or Controul, of any private Statutes, Bye Laws, Ordinances, or Regulations, reſtraining the Alienations of ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, to ſell or mortgage, or grant any Rent Charge out of ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, for the Purpoſe of redeeming the Land Tax thereon, or on any other Manors, Meſſuages, Lands, Tenements, or Hereditaments, belonging to ſuch Bodies Politick or Corporate, or Companies and Truſtees as aforeſaid, in the Manner authorized by the ſaid Act and this Act, notwithſtanding any ſuch private Statutes, Bye Laws, Ordinances, or Regulations, to the contrary.

notwithſtanding any Bye Laws, &c. againſt Alienations.

XXXV. And be it further enacted, That in Caſes where any Manors, Meſſuages, Lands, Tenements, or Hereditaments, may be ſold in purſuance of the ſaid Act or of this Act, for the Purpoſe of redeeming any Land Tax, it ſhall be lawful to ſell the ſame, either by private Contract or by publick Auction, provided, that in caſe of Sale by private Contract, the ſaid Commiſſioners for executing the ſaid Act ſhall be ſatisfied that the Price agreed to be given for the ſame is not leſs than the actual Value thereof, according to any Eſtimate made or directed to be made by them, and verified upon Oath, which any One of the Commiſſioners is hereby empowered to adminiſter; provided alſo, that when they ſhall judge it neceſſary to direct any ſuch Sale to be by publick Auction in purſuance of the ſaid Act, it ſhall not be neceſſary to require any ſuch Eſtimate as by the ſaid Act is required in Caſes of Sale.

Lands may be ſold for Redemption of Land Tax, either by private Sale or by Auction; the Commiſſioners being in the former Caſe ſatisfied that the Price is adequate, according to an Eſtimate on Oath.

XXXVI. And be it further enacted, That where any Manors, Meſſuages, Lands, Tenements, or Hereditaments, ſhall be propoſed to be ſold or charged in purſuance of the ſaid Act and of this Act, it ſhall be lawful to raiſe ſo much Money by ſuch Sale or Charge as ſhall be ſufficient not only for the Purpoſe of redeeming any Land Tax for which ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, ſhall be ſold, but alſo for the Purpoſe of paying and ſatisfying all ſuch Coſts and Expences as the Perſon or Perſons, Bodies, Corporations, or Companies, making any ſuch Sale or Charge ſhall incur on Account thereof; and it ſhall be lawful for the ſaid Commiſſioners for executing the ſaid Act and this Act, and alſo for any Courts, where the Authority of ſuch Courts is made requiſite to ſuch Sale or Charge, to order and direct that ſuch Coſts and Expences ſhall be paid and ſatisfied out of the Purchaſe Money for the ſaid Manors, Meſſuages, Lands, Tenements, or Hereditaments, before the ſame ſhall be paid by the reſpective Purchaſers into the Bank of *England*, purſuant to the Directions of the ſaid Act, or that ſo much thereof as they ſhall deem ſufficient ſhall be reſerved for that Purpoſe; and the ſaid Order or Direction of the ſaid Commiſſioners, or of ſuch Courts reſpectively, ſhall be a ſufficient Diſcharge to ſuch Purchaſers for ſo much of the Purchaſe Money as ſhall be applied in the Payment of ſuch Coſts and Expences, or as ſhall be raiſed for that Purpoſe.

Sufficient may be raiſed by Sale of Lands to pay the Expences of the Sale, as well as of the Amount of the Redemption Money.

XXXVII. And be it further enacted, That where any Manors, Meſſuages, Lands, Tenements, or Hereditaments, ſhall be exempt from or not actually charged with the Payment of any Land Tax by virtue of the ſaid laſt recited Act, it ſhall be lawful to ſell or charge the ſame for

Lands exempted from the Land Tax may be ſold for Redemp-

tion of the Land Tax on Lands ſettled to the ſame Uſes.

the Purpoſe of redeeming the Land Tax charged upon any other Manors, Meſſuages, Lands, Tenements, or Hereditaments, ſettled or limited to the ſame Uſes and Purpoſes for which ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, ſo exempt or not actually charged as aforeſaid, ſhall be ſettled or limited, as effectually as if the ſame Manors, Meſſuages, Lands, Tenements, and Hereditaments were, and every Part thereof was, charged with ſuch Land Tax.

When any beneficial Leaſeholders or Copyholders ſhall not have contracted for Redemption of their Land Tax previous to *Dec.* 25, 1798, the Landlords, &c. may ſell; ſubject to the Intereſt of ſuch Leaſeholders, &c. for Redemption of the Land Tax on that or other Eſtates limited to the ſame Uſes.

XXXVIII. And be it further enacted, That when any Perſon or Perſons, Bodies Politick or Corporate, holding any Manors, Meſſuages, Lands, Tenements, or Hereditaments, under 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, granted by any Perſon or Perſons, Body Politick, Corporate, or Collegiate, Corporation Aggregate or Sole, or by any Guild, Myſtery, Fraternity, or Brotherhood, whether Corporate or not Corporate, or by any Truſtee or Truſtees for Charities or other Publick Purpoſes, ſhall not have contracted for the Redemption of the Land Tax charged thereon before the Twenty-fifth Day of *December* One thouſand ſeven hundred and ninety-eight, then and in any of the ſaid Caſes it ſhall be lawful for all ſuch laſt mentioned Perſon or Perſons, Bodies Politick or Corporate, Companies and Truſtees, in the Manner and Form, and under the Reſtrictions and Regulations in the ſaid Act, and this Act, directed and contained in Caſes of Sales thereby and hereby reſpectively authorized, to ſell and diſpoſe of the Fee Simple and Inheritance of any of ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, and alſo the Rents and other Profits received or payable upon or in reſpect of ſuch Leaſehold or Copyhold 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.

The ſaid Eſtates to be offered for Two Months to ſuch beneficial Leaſeholders, &c. who ſhall alſo afterwards be preferred to any other Perſon at the ſame Price.

XXXIX. Provided alſo, and be it further enacted, That no Manors, Meſſuages, Lands, Tenements, or Hereditaments, holden under ſuch Leaſes, or by Copy of Court Roll, as aforeſaid, ſhall be ſold, or offered for Sale, to any Perſon or Perſons whomſoever, other than to the Perſon or Perſons for the Time being beneficially intereſted therein under the ſubſiſting Leaſe or Leaſes, or Copy or Copies of Court Roll thereof, until Two Months have elapſed after an Offer ſhall have been made to ſell the ſame to the Perſon or Perſons ſo beneficially intereſted, during which Period of Two Months ſuch Perſon and Perſons, by themſelves or Agents, ſhall be excluſively entitled to contract for the Purchaſe thereof, and ſhall afterwards be preferred in the Purchaſe to any other Perſon or Perſons whomſoever, at the Price or Sum which any ſuch other Perſon or Perſons would give; and that any One Joint Tenant, or Tenants in Common, beneficially entitled as aforeſaid, may contract for the Whole, with the like Preference, on the Refuſal of the other Joint Tenant, or Tenants in Common, to contract for their reſpective Shares.

Joint Tenants, &c. may contract for the Whole.

XL. And

XL. And be it further enacted, That the reſpective Sums of Money to ariſe by virtue of any ſuch laſt mentioned Sale or Sales, ſhall be paid, applied, and diſpoſed of, and the reſpective Manors, Meſſuages, Lands, Tenements, or Hereditaments, the Land Tax whereof ſhall have been reduced therewith, or with the Stock purchaſed thereby, ſhall be exonerated and diſcharged from ſuch Land Tax, in the ſame Manner, in all Reſpects, as is directed in Caſes of other Sales by the ſaid Act and this Act reſpectively authorized.

Such Purchaſe Money to be applied, and ſuch Eſtates to be exonerated, as in caſe of other Sales.

XLI. And be it further enacted, That in all Caſes where the Land Tax charged upon ſuch Manors, Meſſuages, Lands, Tenements, Tythes, or Hereditaments as aforeſaid, holden under any ſuch beneficial Leaſe or Leaſes as aforeſaid, or by Copy of Court Roll, ſhall be redeemed by the Monies ariſing by any ſuch Sale or Sales as laſt mentioned, then and in any ſuch Caſe ſuch of the ſame Manors, Meſſuages, Lands, Tenements, or Hereditaments, as ſhall not have been ſold, ſhall, immediately after ſuch Land Tax ſhall be redeemed, be and become charged and chargeable with a Yearly Sum or Sums reſpectively, by way of Rent Charge, equal to the Amount of the Land Tax ſo redeemed; which Rent Charge or Rent Charges reſpectively ſhall, from Time to Time, be paid and payable Half-yearly, *videlicet*, at *Lady-Day* and *Michaelmas* in every Year, by equal Portions, free of all Taxes and Deductions whatſoever, to ſuch Perſon or Perſons, Bodies, Corporations, Companies, and Truſtees, and to their Heirs, Succeſſors, and Aſſigns, and ſhall be applicable in their Hands to ſuch and the ſame Uſes and Purpoſes as the reſerved Yearly Rents and Profits of ſuch Manors, Meſſuages, Lands, Tenements, or Hereditaments, ſhall, from Time to Time, be applicable to; and the Firſt Payment of ſuch Rent Charges reſpectively, ſhall be made on ſuch of thoſe Days as the Land Tax redeemed would become payable; and alſo that ſuch Perſon or Perſons, Bodies, Corporations, Companies, and Truſtees, as aforeſaid, and their reſpective Heirs, Succeſſors, and Aſſigns, ſhall have, and be entitled to uſe and take the ſame Powers, Remedies, Benefits, and Advantages, for the Recovery of ſuch Rent Charges reſpectively, as Landlords by Law have or are entitled to uſe and take for the Recovery of Rents in Arrear.

Where Land Tax charged on Lands held under ſuch beneficial Leaſes ſhall be redeemed by Sale, ſuch of the Lands as are not ſold ſhall be chargeable with the Amount of the Land Tax, as a Rent Charge, payable Half-yearly, and recoverable as Rent.

XLII. And be it further enacted, That it ſhall be lawful for all Perſon or Perſons, Bodies, Corporations, or Companies, being beneficially entitled to any Copyhold or Cuſtomary Meſſuages, Lands, Tenements, or Hereditaments, by Surrender, or by ſuch other Ways and Means as ſhall be authorized by the reſpective Cuſtoms of the Manors whereof the ſame ſhall be holden, and with the Conſent of the ſaid Commiſſioners for the Purpoſes of this Act, to be certified in Writing under their reſpective Hands and Seals, or any Two of them, to ſell, mortgage, or charge any ſuch Copyhold or Cuſtomary Meſſuages, Lands, Tenements, or Hereditaments, for the Purpoſe of redeeming the Land Tax charged thereon, or on any other Copyhold Hereditaments ſettled to the ſame Uſes, and the Monies to ariſe and be produced by ſuch Sale, Mortgage, or Charge, ſhall be applied in the ſame Manner in all Reſpects as in the ſaid Act is directed with reſpect to Monies ariſing from the Sale of Freehold Eſtates.

Copyholds may be ſurrendered, *&c.* for the Purpoſe of Redemption of Land Tax, and the Produce applied as in the Caſe of the Sale of Freehold Eſtates.

XLIII. Provided always, and be it enacted, That no ſuch Sale or Charge of any Copyhold Eſtates by Surrender or otherwiſe, ſhall be valid,

No ſuch Sale, *&c.* to be valid, unleſs the

Consent of the Commissioners under this Act is entered on the Court Rolls.

lid, unless the Certificate of the Consent of the said Commissioners for the Purposes of this Act thereto shall be entered upon the Court Rolls of the Manor of which such Copyhold or Customary Estates shall be holden.

Canal Companies, &c. may redeem their Land Tax by Calls on the Proprietors, or by Mortgage or any other Means of raising Money authorized by the respective Acts: Such Proprietors to be entitled to the Privileges of Joint Tenants under this Act.

XLIV. And be it further enacted, That it shall and may be lawful for any Company or Companies of Proprietors of Canals or other Navigations, or other Works of publick Utility, established or sanctioned by the Authority of Parliament, to raise such Sum or Sums of Money as shall be necessary for the Redemption of the Land Tax charged on such Canals or Navigations, or other such Works of publick Utility, or on any Messuages, Lands, Tenements, or Hereditaments, belonging thereto, or any Tolls arising thereout, either by Calls upon the respective Proprietors, or by Mortgage, or by all and every or any of the Ways and Means whereby they were, are, or shall be authorized or empowered by any Act or Acts now in being, or that shall hereafter be passed, to raise Money for any of the Purposes in such Acts respectively mentioned or to be mentioned; and also for the respective Proprietor or Proprietors to redeem his, her, or their Share or Proportion in the same, or the Shares or Proportions of other Proprietors in like Manner as Joint Tenants are hereby authorized to redeem the Land Tax charged on other Hereditaments.

Where the Money to be raised by Sale, &c. for the Redemption of the Land Tax shall not exceed 1000*l.* the Conveyances, Inrolments, Transfers of Stock, Letters of Attorney, Affidavits, &c. to be free from Stamp Duties.

XLV. And be it further enacted, That where the Monies to be raised by the Sale or Charge of any Manors, Messuages, Lands, Tenements, or Hereditaments, for the Purpose of redeeming any Land Tax, shall not exceed the Sum of One thousand Pounds, then and in every such Case the Indenture or Indentures, whereby such Sale or Charge shall be made, in which a greater Consideration shall not be expressed, and the Inrolments thereof, shall not be liable to any Stamp Duty whatever; and also that no Transfer of any Stock in the Funds, which shall be made by virtue and in pursuance of the said Act, for the Redemption and Sale of the Land Tax, to and in the Name of the Commissioners for the Reduction of the National Debt, nor any Letter of Attorney authorizing any Person or Persons to transfer any such Stock in the Funds to the Commissioners for the Reduction of the National Debt, nor any Affidavit to be made in pursuance of the said Act, shall be liable to any Stamp Duty whatever; and all Affidavits made in pursuance thereof, before the passing of this Act, shall be as valid and effectual, to all Intents and Purposes whatsoever, although the same shall not be stamped, as if the same had been made after the passing of this Act; and the said Commissioners for the Purposes of this Act shall be, and they are hereby indemnified against all Persons whomsoever, for having received, before the passing of this Act, any Affidavit or Affidavits which shall have been made in pursuance of the said last mentioned Act, and which shall not have been stamped.

Time for registering Contracts enlarged.

§ 75.

XLVI. And be it further enacted, That it shall be lawful to register any Contract for the Redemption or Purchase of any Land Tax notwithstanding more than Four Months shall have elapsed from the Day of the Date thereof, provided that such Contract be registered, in Manner directed in the said Act, before the Transfer of the Second Instalment of such Stock to be made thereon, or within Three Calendar Months from the Time of making the Transfer of Stock thereon, in case the whole Consideration shall be transferred at one Time; and all Contracts whereby

the Conſideration ſhall be agreed to be paid in Money, may be regiſtered in like Manner at any Time within Three Calendar Months from the Time of Payment of ſuch Conſideration.

Regiſtry of Deeds where the Conſideration is under 200 *l.*

XLVII. And be it further enacted, That the Regiſtry of any Deeds required to be inrolled or regiſtered by the ſaid Act, where the Conſideration expreſſed therein reſpectively ſhall not exceed Two hundred Pounds, by the proper Officer appointed for regiſtering Contracts under the ſaid Act, ſhall be as valid and effectual as if the ſame were enrolled or regiſtered in the Manner directed by the ſaid Act; and ſuch Officer is hereby required to regiſter the ſame *gratis*.

The Act of 38 *Geo.* III, c. 60, and this Act, to be conſtrued together as one Act.

XLVIII. And be it further enacted, That all and every the Proviſions of this Act ſhall, in the Execution of the ſaid firſt recited Act of the Thirty-eighth Year aforeſaid, be uſed and applied, and conſtrued, in like Manner, as if the ſame Proviſions were ſpecially enacted in the ſaid Act; and all and every the Proviſions of the ſaid Act ſhall, in the Execution of this Act, except where the ſame are thereby expreſsly varied, be uſed and applied, extended and conſtrued, in like Manner as if the ſame Proviſions (except as aforeſaid) were ſpecially enacted in this Act.

Office of Commiſſioner to execute the ſaid Act, not to be deemed a Place of Profit under His Majeſty.

XLIX. And be it further enacted, That the Acceptance of the Office of a Commiſſioner for the Redemption or Sale of Land Tax under the ſaid Act, by reaſon of any Allowance for executing the ſame, ſhall not be deemed, taken, or conſtrued to be a Place or Employment of Profit under His Majeſty, notwithſtanding the Appointment ſhall be by Warrant under the Royal Sign Manual, but that the ſame ſhall be deemed, taken, and conſtrued to be a Place or Employment under the Authority of the ſaid Act, to all Intents and Purpoſes, and ſhall not impeach any Claim or Title which ſuch Commiſſioners may have to any other Allowance whatever under His Majeſty.

Act may be altered or repealed this Seſſion.

L. Provided always, and be it further enacted, That this Act may be altered, varied, or repealed, by any Act or Acts to be made in the preſent Seſſion of Parliament.

Schedule to which the Act refers.

FORM of the CERTIFICATE of the Contract when the Conſideration is to be paid in Money.

KNOW all Men, That we *A. B.* and *C. D.* Two of the Commiſſioners appointed for the Purpoſes of an Act, [*Here inſert the Title of the Act of the Thirty-eighth Year of His preſent Majeſty*], for the [*County, Riding, &c.*] do hereby certify that we have contracted and agreed with *A. B.* for the Redemption by him [*or* her, *as the Caſe may require*] of Land Tax, being the Land Tax [*or* Parcel of the Land Tax, *as the Caſe may require*] charged upon the [*deſcribe the Lands, &c.*] The Conſideration for the Redemption is declared to be ſo much of lawful Money of *Great Britain*, to be paid to the Receiver General, or his Deputy, or Collector, [*as the Caſe may require,*] for the ſaid [*County, Riding, Shire, &c.*] of as according to the current Price of Stock tranſmitted to ſuch [*Receiver General, or his Deputy, or Collector,*] on the Day of [*or if by Inſtalments, name the particular Days and Proportions,*] will be ſufficient to purchaſe Capital Stock, in the Three Pounds *per Centum* Conſolidated Bank Annuities, ſuch Price to be eſtimated according to the current Price of Stock transferred in the Week preceding the Day of making the Contract: [*or*, the Day of Payment; *as the Caſe may require:—Or, if to be paid by Inſtalments*, the Days of Payment in reſpect of each Inſtalment, with Intereſt, to be paid at the Time of the Second and each ſubſequent Inſtalment to the ſaid Receiver General or his Deputy, equal to the Amount of the Land Tax redeemed, deducting therefrom a Sum bearing the ſame Proportion to ſuch Land Tax as the Amount of Stock to be purchaſed with the Money paid before the Time of each Payment bears to the whole Amount of Stock to be purchaſed with the Money agreed to be paid on ſuch Contract.]

c. 6c.

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